

1607/5066

R I D G W A Y's

A B S T R A C T

OF THE

B U D G E T.



R I D G W A Y ' s
ABSTRACT OF THE BUDGET;
O R,
W A Y S A N D M E A N S
F O R T H E Y E A R 1785,

Giving the essential PARTICULARS of every CLAUSE in
the various ACTS, imposing the following DUTIES,

V I Z.

RETAIL SHOPS,
MEN AND WOMEN SER-
VANTS,
BACHELORS,
GAME,
GLOVES,
ATTORNIES AT LAW,

PAWNBROKERS,
COACH-MAKERS,
WHEEL CARRIAGES,
POST HORSES,
HAWKERS AND PED-
LARS, &c. &c.

Also a List of the
NEW COMMISSIONERS OF LAND-TAX.

By a GENTLEMAN of the TEMPLE.

THE SECOND EDITION.

L O N D O N;

PRINTED FOR JAMES RIDGWAY, OPPOSITE SACK-
VILLE-STREET, PICCADILLY.

W. D. G. W. A. Y.
ABSTRACT OF THE BUDGET

W. D. G. W. A. Y.
1887

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A B S T R A C T

O F T H E

B U D G E T.

S H O P - T A X B I L L.

AFTER the usual preamble to Tax-bills, **CLAUSE I.** enacts, That from the 5th day of July, 1785, there shall be raised, levied, and paid, throughout Great-Britain, on every house or other building, now or hereafter to be erected, any part of which shall for the time being be used as a Shop, publickly kept open for carrying on any trade, or for selling any goods, wares, or merchandize, by retail; and upon every building or place used as a Shop only, for the purposes before mentioned, a yearly duty according to the following rates.

	£.	£.	s. d.	
From the yearly rent of	5	to 10	0 6	in the pound.
	10	to 15	1 0	
	15	to 20	1 6	
	20	to 25	1 9	
	25	and upwards	2 0	

B

C L A U S E

M

CLAUSE II. grants the above duties in addition to all duties already existing on houses and windows.

CLAUSE III and IV enacts, That the first assessment shall be for three quarters of a year from the 5th of July, 1785; and all future assessments for one whole year from the 5th of April in every year; but that the tax shall be paid quarterly on the 5th of January, the 5th of April, the 5th of July, and the 10th of October; and the first payment shall be made on the 10th day of October, 1785.

CLAUSE V, charges the duties granted by this act on the *occupiers only*, except as hereafter mentioned; any covenant, or agreement already made to the contrary notwithstanding.

CLAUSE VI, directs all houses already charged to the House-Tax, to be assessed accordingly under this act; and all other houses, &c. liable to this act, to be assessed according to the full yearly rent or value.

CLAUSE VII, excepts from the operation of this act, *every warehouse being a distinct and separate building, and not part or parcel of any shop, &c. but employed solely for lodging goods, wares and merchandize, or for sale of goods by wholesale only, or for carrying on some manufacture, even though the said warehouse adjoin and internally communicate with such shop, &c.*

CLAUSE VIII, extends the same exemption to baker's shops, where bread, flour, meal, bran, and rubbles *only* are sold.

CLAUSE IX enacts, That where any house, &c. liable as above, shall be divided into different apartments among several occupiers, the landlord shall pay the duties.

CLAUSE X, regulates the assessing, raising, levying, collecting and receiving of the duties charged by this act, according to the methods prescribed by the

the different Window and House-Tax Bills of George the II^d, and George the III^d.

CLAUSE XI, directs the duties to be paid into the Exchequer, and to be entered by the auditor separate from all others.

* CLAUSE XII, makes an allowance of three-pence to the assessors for the first assessment of every such house, &c. as shall be assessed without reference to the old House-Tax.

CLAUSES XIII, XIV, and XV, relate to the appointment, meeting and qualification of commissioners. These are to be the same with those already appointed throughout the kingdom, for the due execution of the Window-Tax, and House-Tax Acts. Their first meeting is fixed on or before the 5th day of July, 1785; and their yearly meetings are to be in future before the 30th day of April every year. But if there shall be any neglect or default in holding the said meetings, then the commissioners, or any *two* or more of them, may meet at any other time or times, and such meetings shall be good and valid. The qualifying oath is in the usual form; and the acting without having taken such oath (together with the like oaths under the Window-Tax and House-Tax Acts) subjects the offender to a penalty of 100l.

The four following Clauses relate in like manner to the appointment and qualification of the assessors, who, as well as the commissioners, are the same as those under the Window-Tax and House-Tax Acts. The penalty on an assessor, for acting without having qualified, is 20l. If the assessors neglect

* This and the following Clauses, as well as several of the preceding, are transcribed with little more than the necessary alterations from the House-Tax Acts 18 and 19 George III. They are, however, here abstracted pretty much at large, as the Servant's Tax-Bill and others contain many similar Clauses.

to act, the surveyors or inspectors are enjoined to act as assessors, and are entitled to the same reward.

By **CLAUSE XX** and **XXI**, the assessments made and verified in the usual manner, are to be delivered in to the commissioners on or before the 10th of September, in the present year; and in all future years, on or before the 24th of June; the assessments are then to be signed, within a month, by two at least of the commissioners, and given to able and responsible collectors appointed by the commissioners.

CLAUSE XXII empowers the commissioners to appoint fit assessors and collectors for extra-parochial places.

CLAUSE XXIII enjoins the commissioners to peruse the annual assessments before they sign them; to summon, on a notice of three days, every person, whose house, &c. they know or suspect to have been omitted or under-rated; and whether he appears or not, to fix the assessment according to the evidence before them.

The two next Clauses order duplicates of all assessments under this act, to be made out and transmitted for the information of the King's Remembrancer and the Receiver General.

Then follows a Clause, which appoints the surveyors and inspectors under the Window and House-Tax Acts, to be surveyors and inspectors under this act; enjoins them as under former acts, to examine the assessments before they are signed by the commissioners, and to supply any deficiency by a surcharge; which the **XXVIIth** Clause allows to be made for a whole year, if it be omitted for the first half year.

By **Clause XXVIII**, permission is given to any *two* of the commissioners, and any one of the assessors,

fors, surveyors or inspectors, or any person authorized by them, to consult any parish books; and a fine of 40s. is inflicted on those who shall refuse them such books.

The three following Clauses enact, that by this act, houses, &c. shall not be charged at less than they are assessed to public rates and taxes, or to any of them; that the occupiers shall not be charged to the poor's rate and highway duty, for the duties imposed by this act; and that the payment of these duties shall not confer a legal settlement.

CLAUSES XXXII, XXXIII, XXXIV, and XXXV, are confined to the subject of appeals, which are directed to be brought before the commissioners, or any three of them, and must be heard, for the first three quarters, between the 10th of December, 1785, and the 4th of January, 1786; and all subsequent appeals, at the same time, with similar appeals under former acts: these appeals shall produce no abatement, unless the commissioners shall be convinced, by examination of the circumstances upon oath. There must also be ten days notice given of the appeal to the proper assessors, surveyors, or inspectors. The determination of the commissioners is to be final; only that a further appeal is to be allowed in England or Wales, to a Justice of the King's-Bench, &c. and in Scotland to a Judge of the Court of Session, or a Baron of the Exchequer; but with respect to any payments due in the mean time, the assessment of the commissioners shall stand.

The next five Clauses relate to the penalties of the Bill. These, if they exceed more than 20l. are to be recovered only in the Courts of Westminster, &c. &c. and are to go half to the king, and half to the informer. Penalties not exceeding 20l.

are to be recoverable in a summary way, before two Justices, and may be levied by distress. An appeal, however, is granted to the Quarter Sessions. A penalty of 40s. is then added on such as refuse to give evidence before the justices; and in conclusion, the justices are enabled to mitigate penalties, but not more than one half.

CLAUSE XLI enjoins all peace-officers to be aiding and assisting in the execution; and CLAUSE the XLII and last, limits all actions, &c. on this act, to the space of one year from the commission of the office; allows all persons prosecuted for any thing done in obedience to it, to plead the general issue, and obtain treble costs.

MALE AND FEMALE SERVANTS T A X.

AFTER repealing the subsisting duties on Male Servants, but with a saving of arrearages and forfeitures incurred under the old act, CLAUSE III proceeds to lay on every person throughout Great-Britain, who shall retain or employ any *Male Servant* or *Servants*, from and after the 5th of July, 1785, the several yearly sums following:

	£.	s.	d.	
For one or two	1	5	0	each
three and not more than four	1	10	0	
five and not more than seven	1	15	0	
eight and not more than ten	2	0	0	
eleven and upwards	3	0	0	
4				Every

Every bachelor who shall be of age, to pay 1l. 5s. additional for every *male servant*.

CLAUSE IV contains an enumeration of the servants for whom the duties shall be paid; and these are, the maître d'hotel, house-steward, master of the horse, groom of the chamber, valet de chambre, butler, under-butler, clerk of the kitchen, confectioner, cook, house-porter, footman, running-footman, coachman, groom, postillion, stable-boy, all helpers, gardeners not being a day-labourer, park-keeper, game-keeper, huntsman and whipper-in, waiters in taverns, coffee-houses, &c. (other than occasional waiters) and all servants *really acting* in any of the above capacities, however they may be called, and whether retained in one or more, or in any other business, jointly with one or more, of the above capacities.

CLAUSE V imposes on all persons who shall retain any *female* servant or servants, from the 5th of July, 1785, the following duties:

	£.	s.	d.
For one	—	0	2 6
two	—	0	5 0 each
three or more	0	10	0

A bachelor in all cases to pay exactly double.

The nine succeeding Clauses contain exceptions as follow.

No duty is to be paid for any servant employed for the purposes of husbandry, farmers, dairy, or manufacture, or of any trade or calling, (except waiters) by which the master or mistress earns a livelihood or profit.

Coachmen, &c. on jobs, not to be charged on the job-master, but on the person in whose service they are employed; and gardeners employed by any

any persons contracting to take care of a garden, are in like manner to be charged on the proprietor of the garden.

Parish apprentices, to the number of two, shall be allowed, unless they are employed as *livery servants*; but no other apprentices employed in any of the capacities recited in the 4th Clause.

All butlers, manciples, cooks, gardeners, and porters of colleges, in any of our Universities, or in the Colleges of Westminster, Eton, and Winchester; all servants of the Royal Family, and of Foreign Ministers, are to be exempted; as are also all servants of the Royal Hospitals, Guy's, and the Foundling Hospital.

Every officer of horse, under the rank and not receiving the pay, of a field officer, is to be allowed one servant; every officer of artillery, infantry, marines, or engineers, is to be allowed any servant, *actually a soldier* in the regiment or company; and every naval officer, under the rank of master and commander, *in actual employ*, is to be allowed any servant rated on the ship's books.

Disabled officers on half-pay, are to be allowed one servant, on application to the commissioners.

All persons who shall have living with them *two* lawful children, or grand-children, under the age of fourteen, shall be allowed *one female servant*; and every person having *four* such children or grand-children, shall be allowed to keep *two female servants*, *paying only as for one*; and so on in proportion.

Female servants, under the age of fourteen, or above sixty, are not to be assessed.

CLAUSES XV, XVI, XVII, XVIII, XIX, and XX, are exactly similar to CLAUSES X, XIII, XIV, XV, III, and IV, in the Shop-Tax Act, which see above.

CLAUSE

CLAUSE XXI makes provision, that any person, who has paid in advance the old duty on Male Servants, may draw back from the officers of excise, such part of that duty as was paid for any space of time, not less than one whole quarter, beyond the 5th of July 1785.

The three following Clauses, relative to assessors, &c. are similar to Clauses XVII, XVIII, and XVI, in the Shop-Tax.

CLAUSE the XXVth, is the great regulating Clause for the better levying of the new duties; and enacts, that the assessors yearly shall give or leave notice in writing, at the dwelling-house of all masters and mistresses, within their district, requiring them to prepare or produce, within fourteen days from the notice, separate lists in writing, of all their male and female servants; every such list to describe the christian name and surname of each servant, and the capacity in which he is retained; to contain the greatest number of servants, male and female, retained by such master or mistress, at any one time in the year, ending on the 5th of April preceding such notice; to be signed by the master or mistress, and to be delivered to the assessor, who is directed to call for it. And if such list be refused, or neglected to be delivered, then the assessors are to proceed to make out, from the best information they can obtain, an assessment of their own, from which there shall be no appeal, unless the person so assessed shall prove, that they were not at home from the time of the notice to the day for the delivery of the lists to the assessors, or shall assign some other excuse satisfactory to the commissioners.

CLAUSE XXVI, directs the lists for the first assessment to contain the greatest number of servants kept

kept at any one time between the 10th of October, 1784, and the 5th of July, 1785.

The next Clause empowers the commissioners on application to grant relief to such persons, as shall *prove* themselves, to the satisfaction of the commissioners, to have paid, or to have been assessed in different places for the same servants.

The XXVIIIth Clause, holds all masters and mistresses to accompany their list or lists of servants with a declaration, whether they mean to pay for any, and how many servants in any other place, and to specify in what place or places.

By Clause XXIX, if assessors discover any deficiency in the lists delivered to them, they may surcharge such lists.

The following Clause directs assessors to deliver in their assessments to the commissioners within three months of their being appointed assessors. The commissioners are to sign the assessments, and appoint collectors, &c. as by Clause XXI of the Shop-Tax Act.

CLAUSE XXXI, answers to Clause XXVI of the Shop-Tax Act.

CLAUSE XXXII, inflicts a penalty of 10l. on all persons refusing or neglecting to furnish the lists and declarations required above; and by the succeeding Clause, all Servants omitted in the said lists, and added on the surcharge, are to be *rated double*; one half of which is to go to the assessor or surveyor so surcharging them.

CLAUSE XXXIV, compels every inhabitant householder, in whose house shall be any lodger keeping a servant or servants, to deliver in, a *week* after notice, lists similar to those required in Clause XXV of this Act; with the addition however of the christian name and surname of the lodger, as well

well of his servants; and a refusal, neglect, or wilful omission, is made subject to a penalty of 10l.

CLAUSE XXXV, empowers the commissioners to hear appeals, except in cases of neglect to deliver in the lists required; (see Clause XXIII) but the appellant must deliver in a proper list *on oath*.

The next Clause is like Clause XXXIII of the Shop-Tax Act, only with the addition, that the commissioners may remit the penalty of the *double rate* on the surcharge, if it appears that there was any doubt whether the servant so surcharged was rateable.

By Clause XXXVII surveyors, &c. making a surcharge falsely *and vexatiously*, are subjected to the same penalties as for a neglect of duty, under the Window-Tax and House-Tax Acts.

The remaining Clauses XXXVIII, XXXIX and XL, XLI, XLII, XLIII, XLIV, XLV, answer respectively to Clauses XXXIV, XXXV, XI, XXXVI, XXXVII, XLI, and XLII of the Shop-Tax Act; which see above.

PAWNBROKERS LICENCE A C T.

CLAUSE I, after the common preamble, obliges every Pawnbroker to take out a licence charged with a stamp duty of 10l. if the Pawnbroker resides within the bills of mortality, and 5l. every where else in Great-Britain.

CLAUSE

CLAUSE II, puts the duties under the management of the stamp office.

The next Clause imposes a penalty of 50l. on Pawnbrokers acting without a licence.

The IVth Clause empowers any two or more commissioners of the stamps to grant licences for one year from the 5th of July, 1785, or for one year from the date of every new Licence *first granted* after the said 5th of July; all which Licences shall be renewed annually *ten days* at least, before the expiration of the year for which they respectively run.

The two next Clauses define who is, and who is not a Pawnbroker; excepting from that appellation such as do not take or receive under any pretence more than 5 *per cent.* for the loan of any money on pawn or pledge.

CLAUSES VII and VIII enact, That one person shall not keep *two* shops by virtue of *one* Licence; but that *two* persons may carry on a partnership in *one* shop by virtue of *one* Licence.

CLAUSE X makes it felony without benefit of clergy, to *counterfeit* or *forge*, or *procure* to be *counterfeited* or *forged*, any *seal*, *stamp*, or *mark* used, &c. in pursuance of this act; or to *counterfeit* or *resemble* the *impression* of the same on vellum, &c. or knowingly to *utter*, *vend*, or *sell* any vellum, &c. with such counterfeit stamp; or *privately* and *fraudulently* to *use* any *seal*, *stamp*, or *mark* directed or allowed to be used by this Act, with intent to defraud his Majesty.

CLAUSE XI, applies the provisions of all former acts relative to stamp duties to the present act.

And Clauses XII, XIII, and XIV, respecting the recovery of penalties; payment of the duties to the Exchequer, limitation of action, general issue, and treble costs, are exactly correspondent with
Clauses

Clauses XXXVI, XI and XLII of the Shop-Tax Act.

G A M E A C T.

THE two first Clauses repeal the Game Act of the last sessions, and lay on new duties, enacting, That every person in Great-Britain (except Game-keepers) who shall use any dog, gun, net, or other engine for taking or destroying game, shall previously deliver a written account of his name and residence to the clerk of the peace, his deputy, the sheriff or steward clerk of the county, &c. and shall annually take out a certificate thereof, charged with a stamp duty of *two guineas*; and also that every game-keeper shall register his deputation with the same officers, and annually take out a certificate thereof, charged with a stamp duty of *half a guinea*.

CLAUSE III, puts the duties under the management of the stamp office.

CLAUSE IV, entitles every person entering his name, and every game-keeper registering his deputation as above, to demand a certificate, of which a form is given.

CLAUSE V inflicts a penalty of 20*l.* on every clerk of the peace, &c. who shall refuse a certificate, the clerk, &c. however being allowed to

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charge

charge one *shilling* for his trouble in making out the certificate.

The two next Clauses direct the certificate to be in force from the date of the same to the 1st of July following; and allow all certificates already issued on or after the 1st of March, 1785, to be in force till the 1st of July, 1786. A penalty of 20l. is also given by the first of these Clauses, on any clerk who shall issue any certificate otherwise than as above directed.

By CLAUSES VIII and IX, every person who shall use any dog, &c. to take or destroy any game, without a certificate, shall forfeit 20l. which penalty shall likewise lie against every game-keeper, who shall neglect to take out a certificate, within twenty days from the 1st of July, 1785, or from the first grant of his deputation or appointment.

The Xth Clause excepts the Royal Family from the operation of this act.

The three following Clauses enact, that every clerk of the peace shall transmit to the Stamp-Office, alphabetical lists of persons entered or registered, on or before the 1st of November, 1785; and every subsequent year, on or before the 1st of August; that for the trouble of making out such lists, he shall receive after the rate of a halfpenny each name, but shall be subject to a penalty of 20l. if he refuses or neglects to make out such list, or makes any wilful omission in it; that the lists shall be open for inspection at the Stamp-Office, on the payment of 1s. and shall be also inserted once, or oftener, every year, in the public news-papers.

By CLAUSE XIV, in case of a new appointment of a game-keeper, the former certificate is to be null and void.

CLAUSE XV enacts, that if any person be found using any dog, &c. by any other person who has obtained and shall produce a certificate, such former person shall be obliged to shew his certificate also; and if he refuses so to do, or to tell his name and residence, or if he gives in a false name and residence, he shall forfeit 50l.

CLAUSES XVI and XVII provide, that a certificate under this act shall not save any unqualified person from the penalties of the old laws; and that a certificate, under a deputation, shall not confer a right to kill game out of the manor for which the deputation was given.

The next Clause directs those who reside in cities and towns that are counties, where there is no clerk of the peace, &c. to apply to the clerk, &c. of any adjoining county.

CLAUSES XIX and XX, make it felony to forge, &c. the stamps under this act. See Clauses X and XI in the Pawnbrokers Licence Act.

CLAUSE XXI gives a power of recovering *any* of the penalties under this act in the Courts of Westminster, &c. *solely to the use of the plaintiff*; and the XXIIId Clause allows any justice to determine *any* matter, and to inflict *any* penalty under this act, in a summary way; as also to levy such penalties by distress. An appeal, however, is granted to the quarter sessions.

By the XXIIId Clause, persons summoned as witnesses, and not appearing, forfeit 10l.

The three Clauses that follow, prescribe the form of conviction; give justices a power of mitigating penalties; and provide, that no person shall be imprisoned for any offence against this act, more than three months.

CLAUSE the XXVIIth is similar to Clause XI in the Shop-Tax-Act; and Clause the XXVIIIth resembles the concluding Clause of most acts, only that it contains no limitation of actions.

COACH-MAKER'S LICENCE ACT.

BY the two first Clauses it is enacted, that from and after the 5th of July, 1785, no Coach-maker shall make any coach, chaise, &c. till he has taken out a licence, for which he is to pay 20s. that if such licence be taken out within the limits of the chief office of Excise in London, it shall be granted by two or more commissioners of excise; but in any other part of England or Wales, by the collector or supervisor of the district; and so likewise in Scotland, the licence shall be issued either at the chief office of Excise in Edinburgh, or by the collectors and supervisors, according to the circumstances of the case.

CLAUSE III directs the licence to be renewed annually, ten days before the expiration of the first licence; and imposes a penalty of 10l. for every coach, &c. made without taking out and renewing such licence.

The two succeeding Clauses allow two or more persons to carry on trade in partnership, at *one* house or shop only, by virtue of *one* licence; confine the opera-

operation of the licence to that *particular house, shop, or place* only, for which it was granted; and permit executors, administrators, or the wife or child of any person deceased, to continue business under the subsisting licence, for the remainder of its duration.

CLAUSE VI imposes a further duty of 20s. on every coach-maker for every four-wheeled carriage, and 10s. for every two-wheeled carriage, made for sale.

The next Clause puts the duties under the management of the commissioners of excise, in England and Scotland, respectively.

By the VIIIth Clause, coach-makers are obliged, every six weeks, to deliver a written account, on oath, of all carriages made and sold by them; which accounts shall be delivered at the offices, or to the persons, whence the licences of such coach-makers respectively issued; and the duties on the carriages set forth in such account, shall be then and there paid, under a penalty of 20l. if any coach-maker shall refuse or neglect to deliver the account required, or to verify the same on oath, or pay the duties accruing on such account.

By CLAUSE IX, all penalties under this act may be recovered in the usual ways; only that if the offence be committed within the limits of the Chief Excise-Office in London, the information must be laid not before a justice, but before the commissioners of excise, from whom an appeal lies to the commissioners of appeal.

CLAUSE X directs the payment of the duties to the Exchequer, &c. like Clause XI of the Shop-Tax Bill; and Clause XI is the common concluding Clause, with limitation of actions, general issue, and treble costs.

GLOVE-TAX-ACT.

THE first Clause enacts, that from and after the 1st of August, 1785, every vender of gloves or mittens, shall annually take out a licence, subject to a stamp duty of 1s. and that for every pair of gloves or mittens whatever, sold by retail, there shall be paid the following duties :

For every pair of the value of	d.
4d. and not more than 10d.	1
More than 10d. and not more than 1s. 4d.	2
And of more than 1s. 4d.	3

CLAUSE II puts the duties under the management of the Stamp-Office.

CLAUSE III imposes the penalty of 20l. on all persons selling gloves without a licence, from the 1st of August 1785.

The IVth Clause empowers any two of the commissioners of stamps, or any person authorised by them, to grant licences for one year, from the 1st of August 1785, or from the date of the licence; and directs the licence to be renewed annually.

The two following Clauses inflict a penalty of 5l. for every pair of gloves, &c. sold by any person who shall not write up the words, *Dealer in gloves*, in large and legible characters, on some visible place in the front of his or her house, shop, or warehouse; as also a penalty of 40l. for writing up the said words without having taken out a licence.

CLAUSE VII defines a retailer of gloves, to be every person who shall sell any less quantity than
twelve

twelve dozen pair of gloves or mittens, at one time, to any one person.

By CLAUSES VIII, IX, and X, it is enacted, that all venders of gloves shall apply to the commissioners of stamps for tickets of the different values above-mentioned, to be affixed to the inside of the right hand glove or mitten, in such manner as the commissioners shall direct; that the *vending, uttering, selling, or exposing to sale*, the *purchasing or receiving in exchange for any other article*, any gloves or mittens without a stamp, or with a stamp of less value than by this act is directed, shall subject the offender to a penalty of 20l. and if he be a retailer, to a refusal of a future licence. One licensed dealer, however, may sell to another licensed dealer without a stamp.

CLAUSES XI, XII, and XIII, impose the penalty of 20l. on every person, *cutting, tearing, or taking off* any stamp, with intent to defraud his Majesty of the above-mentioned duties; or, with the like intent, *affixing* to any Gloves or Mittens any *stamp* already once *used*; or *selling or exposing to sale*, any Gloves, &c. with the tickets so *cut from, taken off, or removed*; or finally, either *buying or selling* any such ticket, already *once used*, to be *used again*. And in all these cases, either the buyer or seller informing against the other shall be indemnified.

The XIVth Clause directs dealers in Gloves to charge the stamps separately in their bills.

CLAUSE XV, makes it felony to *counterfeit* stamps, &c. like Clause X of the Pawnbrokers Licence Act, which see; and Clause XVI answers in like manner to Clause XI of the same Act.

CLAUSE XVII, gives all penalties under this Act, half to the King, and half to the informer, if they be sued for within six months from the time of the

D

offence,

offence; but if they be not sued for within that time, then (by Clause XIX) the informer is to have no share.

CLAUSES XVIII, XX, XXI, XXII, and XXIII, allow penalties to be sued for as usual in the courts of Westminster, &c. or before any one neighbouring justice, who may levy them by distress; an appeal, however, lies to the quarter sessions. A penalty of 40s. is imposed on witnesses, who refuse or neglect to appear before the justice; the form of conviction is prescribed; and a power of mitigating penalties is conferred on the magistrate.

The XXIVth Clause, like Clause XI in the Shop-Tax Act, orders the payment of the duties into the Exchequer, &c. &c.

CLAUSE XXV, recites the 6th of Geo. III. cap. 19. against the importation of Foreign Leather Gloves or Mitts; and enacts, That from and after the 1st of August, 1785, all the forfeitures and penalties of the recited act shall extend, and be construed to extend to all foreign leather cut into the form of Gloves or Mitts, called *shapes* or *tranks*; or which shall be cut or prepared in any other manner or form, in order to be made into Gloves or Mitts, and shall not be proper or fit to be used for, and applied to any other purpose whatsoever.

CLAUSE XXVI, is the common concluding Clause, but without any limitation of actions.

HAWKERS AND PEDLARS ACT.

CLAUSE I imposes, from August 1, 1785, on every Hawker, Pedlar, Petty Chapman, and every other trading person or persons, going from town to town, or to other men's houses, and travelling either on foot, or with horse, horses, or otherwise, in England, Wales, or the town of Berwick upon Tweed, carrying to sell, or exposing to sale, any goods, wares, or merchandizes, an additional duty of 4*l.* annually; and on every person so travelling with a horse, ass, mule, or other beast, bearing or drawing burthen, the additional sum of 8*l.* annually, for every such beast, over and above the before-mentioned duty, and all other duties payable by 9 & 10 *Gul. III. Cap. 27.*

CLAUSE II inflicts a penalty of 50*l.* on every Hawker, &c. selling goods by out-cry, knocking down of hammer, candle, lot, parcel, or any other mode of sale at auction.

By CLAUSE III, the whole of the present and all former duties must be paid, without discount, on taking out the licence, which shall otherwise be refused.

The IVth Clause enacts, that every Hawker, &c. trading *without a licence, or contrary to, or otherwise than as he is allowed by such licence,* shall forfeit 10*l.* and that if any Hawker, &c. refuse to *shew his licence upon demand made by any person, producing proper authority from the Commissioners so to do; or upon demand made by any Justice, Mayor, Constable, or other officer of the peace,* he shall forfeit 10*l.* and in case of non-payment, be committed as a vagrant to the House of Correction.

By CLAUSE V, every person forging or counterfeiting such licence, or travelling with licences so forged or counterfeited, shall forfeit 100l.

CLAUSE VI inflicts a penalty of 10l. on every person lending or letting out to hire, his on her licence; and the same on every person trading under colour of a licence not his own, or in which his own *real name* is not inserted as the name of the licensed person; the licence so lent, or let, is also forfeited; and the party lending or letting it rendered incapable of taking out another.

Under Clause VII, *any person* whatever, who shall find any Hawker, &c. trading without a licence, or to whom any Hawker, &c. shall refuse or neglect to produce his licence, after being required so to do *for a reasonable time*, may seize and detain such Hawker, &c. in order to give notice to some peace officer. The offender is then to be carried before a Justice, who, on due proof and non-production of a licence, shall forthwith levy the above-mentioned penalty of 10l. by distress and sale of the said offender's goods.

By the VIIIth Clause, every peace officer not doing his duty as hereby required, forfeits 10l.

The IXth Clause enacts, that no person travelling and trading as above-mentioned, or opening any shop or room for the sale of goods, in any town, parish, or place, of which he is not an householder, or usually a resident, shall vend, sell, or expose to sale, any goods, &c. *in any city or market town, or within the distance of two miles* from the most central market-place of such city or town; and if he shall offend against this prohibition, *in any city or market-town*, he shall forfeit 10l.

The next Clause declares, that this act shall not extend to prevent any person from trading in any public

public mart, market, or fair. He may still do therein, as he before might lawfully have done.

CLAUSE XI provides, that no Hawker, &c. under the penalty of 10l. shall vend his goods in any county, or city, or town, being a county of itself, if the Justices, at the General Quarter Sessions, shall have made an order to the contrary. Such order, however, can only be made at the Quarter Sessions next after Michaelmas; and shall not be in force until nine months after notice given in some public news-paper, published or circulated in such county, city, or town respectively.

The XIIth Clause subjects all Hawkers, &c. offending against the last Clause, to the same penalties as Hawkers, &c. travelling without a licence.

CLAUSE XIII empowers all Hawkers, &c. who were licensed on June 23, 1785, to set up in the place where they shall be resident inhabitants, any craft, mystery, or occupation whatever, though they have not been brought up thereto; and also to employ therein persons who have not been apprentices. The proof of such licence shall entitle them to a verdict of "*Not Guilty*," in any action brought against them for such cause; and to double costs, in all cases where costs are allowed. Neither shall they, their wives or children, while they exercise any such craft, &c. be removable to their last legal place of settlement, till they shall become actually chargeable to the parish.

The XIVth Clause exempts from the operation of the present act, all *wholesale* dealers in any goods, wares, or manufactures; such persons, as well as their children, apprentices, servants, or agents, *selling by wholesale only*, being allowed to go from house to house, and from shop to shop, to any of their

their customers who sell again by wholesale or retail; neither (by Clause XV) is the act to extend to any *persons selling printed papers* licensed by authority, *fish, fruit, or victuals*, nor to the real *workers or makers* of any *goods, wares, or manufactures* of Great-Britain, who, as well as their children, apprentices, agents, or servants, may carry abroad, expose to sale, and sell by *retail or otherwise*, any of the said goods, wares, or manufactures of *their own making*; nor lastly, to any *tinkers, coopers, glaziers, plumbers, harness-menders, or other persons* usually trading in *mending kettles, tubs, household goods, or harness* whatsoever.

The three following Clauses, in the usual form, direct the recovery of penalties, above 20l. in the Courts of Westminster; and under 20l. before a Justice, with an appeal, however, to the Quarter Sessions.

CLAUSE XIX applies all the powers contained in 8 & 9 *Geo. III. cap. 27.* to execution of this act, except where the present contradicts the former law.

CLAUSE XX subjects witnesses, who refuse or neglect to appear, after being summoned, to a penalty of 10l. Clause XXI directs the payment, &c. and application of the duties under this act; and Clause XXII gives to the defendant general issue and treble costs.

THE REGULATION OF SALT,

WHICH was taken to produce 12,000*l.* *per ann.* consists chiefly of the following heads: 1st, A reduction from and after the 1st of August, 1785, of the allowance for waste on White Salt and Rock Salt, from three bushels on every forty bushels of the White Salt; and one bushel and a half on every forty bushels of Rock Salt exported coastwise; to one bushel on every forty of the former, and half a bushel on every forty of the latter sort exported coastwise, not less than twenty miles by sea; and in the same manner, from four bushels on every forty of White Salt, and two bushels on every forty of Rock Salt, exported to Ireland or the Isle of Man; to two bushels on every forty of the former, and one bushel on every forty of the latter sort exported to the same places. 2^{dly}, A stoppage of the drawback allowed on exportation of Salt to Jersey, Guernsey, Alderney and Sark, till a certificate be produced of the landing of such Salt; and a reduction of the allowance of waste on Salt exported to the above-mentioned islands, as also to the * Isle of Man, under 20 Geo. III. cap. 34. from four bushels on every forty of White Salt, and two bushels on every forty of Rock Salt, to one bushel on every forty of the former, and half a bushel on every forty of the latter sort. 3^{dly}, An extension of the penalties

* Query, How is this consistent with the first Clause, which allows for waste *two* bushels on every forty of White Salt, and *one* bushel on every forty of Rock Salt exported to Ireland or the Isle of Man?

imposed

imposed by 5 Ann. cap. 8. on the carriers and owners of all Salt, brought by land from Scotland, to all persons in whose possession any such Salt is found. 4thly, A repeal of former laws, allowing the use of foul Salt for manure only; and a subjection of foul Salt to the same duties with White Salt. 5thly, The allowance of a drawback on the exportation of Glauber and Epsom Salts made in Great-Britain. 6thly, A prohibition of fish-curers from selling any Salt except to other fish-curers, under a penalty of 20s. for every bushel so sold, and an incapacity of ever again being a fish-curer, or being concerned with any other fish-curer. 7thly, A regulation as to exporting herrings from the Isle of Man. 8thly, Various regulations for better securing the duties on Salt, against the frauds committed by fish-curers and others; and LASTLY, an indemnification for all offences relative to salt duties, committed before June 1, 1785.

CORRECTION OF THE SERVANTS TAX.

BY the XIIIth Clause of the Servants Tax-Bill, it was enacted, "That all persons who should have living with them, two or more lawful children or grand-children, under the age of fourteen, should be allowed one female servant for every two such children or grand-children;" and this was explained in the following manner, "That every person having

ing *two* such children or grand-children, should be allowed *one* female servant, and *not more*, free of all duty; and every person having *four* such children, should be allowed to keep *two* female servants, paying only as for one, and so on in proportion." This explanation we saw, as our readers too must instantly see, was wholly inconsistent with the general enacting terms in the former part of the Clause. But as that explanation would have been the rule of construing the law, we gave *that only*, and purposely suppressed the former part, in the first Edition of our Abstract. The Legislature has now thought proper, in a separate bill, to amend the inconsistency of the former explanation, and the Law now stands as follows: THAT all persons who shall have living with them *two* lawful children or grand-children, under the age of fourteen, shall be allowed to keep *one* female servant, free of all duty, or *two* female servants, *paying only as for one*; and so on in proportion for any greater number, abating one female servant, and lowering the rate of duty in the manner above-mentioned, for every two such children or grand-children.

MISCELLANEOUS BILL.

A BILL of this kind is usually brought in at the conclusion of every session, to comprize a variety of revenue regulations too small for separate bills. These regulations, however, are sometimes interesting to the subject. Some short account there-

therefore, of this bill, may not be unacceptable. The *Hodge Podge* Bill, as it is familiarly called, contains this year in Clause I, a total repeal of all duties on the flasks, in which Florence wine or oil is imported; in Clause II, a permission to private persons to import for their own use, at the established rate of duties, any Spanish, Portugeuze, or other wines, in smaller casks than hogsheds, which was before absolutely prohibited: In Clauses III and IV, a revival and continuance of the liberty to export (as by 16 Geo. III. cap. 37.) certain quantities of wheat and other articles to his Majesty's sugar colonies in America, till the 1st of May, 1786; in Clause V, a repeal of the drawback allowed on the exportation of snuff, from and after the 1st of August, 1785; in Clauses VI and VII, a continuance of the permission (under 15 & 16 Geo. II. cap. 25.) to land rum or spirits of the British sugar plantations, before payment of the excise duties, and then to be in force till September 29, 1792; in Clauses VIII, IX, and X, a revival and continuance, with certain restrictions, of the premiums on the importation of turpentine, pitch, and tar, from East Florida, to be in force till December 25, 1785; and lastly, in Clauses XI, XII, and XIII, the allowance of a bounty on the exportation of silk gauzes, and of a drawback on raw silk, on producing a certificate of the landing of the silk from the British Consul, or if there be no such Consul, then from the Chief Magistrate for, and residing at the place, for which the silk was entered.

REGULATIONS OF TEA,

EXCISEABLE COMMODITIES, AND CANDLES.

THOUGH this Act is not, properly speaking, a part of the Budget, yet as it contains revenue regulations, of some importance to many private persons, we shall give a short account of it.

The duty of 12 and $\frac{1}{2}$ per cent. imposed on tea by the Commutation Act, is now divided into a duty of 5 per cent. under the management of the Custom-House, and 7 and $\frac{1}{2}$ per cent. under the management of the Excise-Office, which division seems to be made chiefly for the purpose of continuing to the Excise Officers a legal controul over the tea trade; the application, &c. of the money arising from the duties is more particularly pointed out; the clauses of former acts, which prohibit the removal of more than twenty pounds of tea, not in the original package, whether without or a permit, from any place not within the limits of the Bills of Mortality, or the Head Excise-Office to any place also not within the same boundaries, are hereby declared to be repealed; and all other powers, &c. applied under any former Acts, to protect the tea duties from frauds, are fully and completely confirmed.

The second part of the Bill relates to the drawbacks on the exportation of *candles, leather, soap, hops, paper, paste-board, mill-board, and scale-board, paper printed, painted, or stained, to serve for hangings and other uses, starch, gold or silver wire, bricks and tiles, silks, calicoes, linens, stuffs, and stuffs made with*

with cotton, printed, painted, stained, or dyed, in Great-Britain; and the several regulations, powers, and authorities, for preventing frauds in such drawbacks are now transferred from the Custom-House to the Excise-Office. Every person who exports any of the above commodities, being obliged, before he packs them, to give twelve hours notice in London, and twenty-four hours notice every where else, to the proper Excise Officer, who shall attend at the packing, measure the stuffs, &c. and finally seal up the package; and for opening, destroying, or wilfully defacing such seal, every offender shall forfeit 20*l*. A certificate of the goods so packed and sealed, shall then be sent to the Excise Officer at the port from which they are to be exported. Here six hours notice is again to be given of the shipping of such packages, when the officer at the port shall attend, and before shipping, take a security, in treble the value of the drawback, that the goods shall not be relanded; in which case they are also to be forfeited. An oath is likewise required of the exporter, that he believes all duties to have been paid, and the goods to be the same contained in the account of the officer who attended the package; however, the officer at the port, has still the liberty of opening the packages for his more perfect satisfaction. Of all this the officer is to give a certificate within one month of the shipping of the goods; and on the production of such certificate, the drawback is to be paid.

In the third part of the Bill are contained the new regulations respecting the making of candles. No person shall make candles within the limits of the Head Office, unless he occupies a tenement of 10*l*. *per ann.* and pays parish rates for the same; nor in any other part of the kingdom, unless he pays to church

church and poor. All candles are to be entered weekly upon oath, and the particulars specified upon entry under a penalty of 20l. The entry is to be made in London with the person or persons appointed by the Head Office of Excise, and every where else with the Collectors or Supervisor of the district. The duties are to be paid within a week after entry, under the penalty of double the value of the said duties, and double the value of any candles carried out or delivered after such default, and before payment of such arrear. Every candle-maker is also obliged, under a penalty of 50l. when he intends to begin *spreading any cottons, wicks, or rushes*; or when he intends to begin *running in or dipping any such cottons, wicks, or rushes*, to give a previous notice of six hours within the limits of the Head Office; of twelve hours, in any city or market town; and twenty-four hours in any other place. Every person too who assists in privately making candles, is subject the first time to a penalty of 20l. or two months imprisonment; and double for the second offence. Add to this, that all the powers, authorities, &c. of all Excise Revenue Acts, are to be applied to the execution of the present; and the same methods to be pursued for recovering, &c. the penalties of this Act. The whole then concludes in the usual manner, with limitation of actions to three months, general issue, and treble costs.

TRANSFER ACT *relative to WHEEL-
CARRIAGES, and HORSES for Draught or the
Saddle,*

CLAUSE I repeals the old duties on Carriages, under 20 Geo. II. cap. 10. 16 Geo. III. cap. 34. 19 Geo. III. cap. 25. 21 Geo. III. cap. 17. and 22 Geo. III. cap. 66. and recites also the duties on Waggon, &c. by 23 Geo. III. cap. 66. and on Horses by 24 Geo. III. cap. 31.

CLAUSE II imposes for every coach, berlin, landau, chariot, calash with four wheels, chaise-maine, chaise with four wheels, and caravan, or by whatever other name such carriages are now or may hereafter be known, that shall be kept by or for any person for his or her own use, or to be let out to hire, (except hackney coaches) the yearly sum of 7l.

For every calash, chaise, or chair, with two or three wheels, &c. to be drawn by one or more horses, that shall be kept for use or hire, the yearly sum of 3l. 10s.

CLAUSE III takes the duties recited in Clause I, out of the management of the Excise and Stamp Offices, except the licences to horse-dealers and the duties on running horses, which by Clause IV are still to continue under the Commissioners of Stamps.

The Vth Clause declares licences for keeping waggon, &c. to be in future unnecessary, but the duties to continue as before.

By Clause VI, this Act is not to affect any arrears due, or forfeitures incurred, on or before the
5th

5th of July, or the 10th of October, 1785, respectively.

CLAUSE VII puts the duties recited in Clause I, under the Commissioners of the Window-Tax and House-Tax. It is similar to Clause XIII of the Shop-Tax.

CLAUSES VIII, IX, and X, relate to the application, &c. of the duties so levied.

CLAUSES XI, XII, and XIII, are similar to Clauses XIV and XV of the Shop-Tax. The Commissioners are to meet the first time on or before the 5th of July, for levying the duties on carriages; and on or before the 10th of October, for levying the duties on waggons, &c. and on horses; every future year they are to meet on or before the 30th of April. If they do not meet as above directed, they may meet afterwards. The qualifying oath is in the usual form, and the acting without being sworn, subjects to a penalty of 100l.

By Clauses XIV and XV, the first assessment is to be made, on carriages, for three quarters of a year from the 5th of July; and on waggons, &c. and horses for half a year from the 10th of October; but in future, for a whole year, from the 5th of April. The payments are to be made quarterly, on the 5th of January, 5th of April, 5th of July, and 10th of October; beginning with the 10th of October, 1785, for carriages; and the 5th of January, 1786, for waggons and horses.

CLAUSE XVI gives relief to persons who have paid the old duties in advance, in which case they must apply to the Excise-Office and Stamp-Office respectively.

The three following Clauses, relative to the appointment, qualification, &c. of assessors, resemble Clauses XVII, XVIII, and XVI of the Shop-Tax.

All the regulations which follow from Clause XX to Clause XXXII inclusive, succeed in the same order, and are almost precisely the same, *mutatis mutandis*, with Clauses XXV, XXVI, XXVII, XXVIII, XXIX, XXX, XXXI, XXXII, XXXIII, XXXIV, XXXV, XXXVI, and XXXVII of the Servants Tax Act; the only difference is, that the list of carriages for the first assessment, shall contain the greatest number kept at any one time between the 5th of July 1784, to the 5th of April 1785; while in the Servants Tax Act, the period is from the 10th of October 1784, to the 5th of July 1785.

CLAUSES XXXIII, XXXIV, and XXXV, declare the determination of the Commissioners to be final, except, &c. as in Clauses XXXIV and XXXV of the Shop-Tax.

By Clause XXXVI, all penalties above 20l. are only recoverable in the Courts of Westminster, &c. and go half to the King, and half to the informer.

CLAUSE XXXVII mentions doubts to have arisen, whether a horse kept for husbandry, but occasionally ridden to and from market, church, or other place of worship, be subject to the duties under 24 Geo. III. cap. 31. it therefore enacts, that the assessments shall be made for every horse used on any occasion, for the purpose of riding, or in drawing any carriage, now or hereafter subject to any excise duty.

But by Clause XXXVIII, the Commissioners are required to abate the duty for such horse, on an appeal and proof on oath, that such horse, for which any person occupying a farm, not worth more than 150l. *per ann.* to be let, shall have been so assessed, has been only used for the purpose of riding to and from market, church, or other place of worship, and

and to no other place, and for no other purpose of riding.

The remaining Clauses XXXIX, XL, and XLI, directs the recovery of penalties, not exceeding 20l. before a Justice, who may levy them by distress, or punish with imprisonment for not more than six months. Peace Officers are required to assist in the execution of this Act. Prosecutions are limited to one year after the offence; general issue, and treble costs, are allowed to the defendant.

NEW GOLD AND SILVER PLATE BILL.

OF this as a mere regulation, interesting only to the manufacturers, we shall give but a short account. By the Act of last year, a deduction of one-fifth of the duty was allowed on all plate sent to be marked, *in the same rude and rough state as had been usual*. But these last words occasioning frequent disputes on their meaning, it is now enacted, That when plate is sent to be marked, *in any unfinished state, so that a diminution in the weight must necessarily remain to be made before it shall be finished*, a deduction shall be allowed, not of *one-fifth*, as under the former Act, but of *one-sixth* only. Some regulations are also introduced relative to the exportation. Before, no drawback could be received,

until the arrival of a certificate from the person abroad, to whom any goods were consigned; the drawback may now be received immediately: but the security given by the manufacturer, not to re-land his goods, shall remain in force till the arrival of such certificate, or till proof of the ship being lost, or of her not returning in three years; in which cases the bond shall be cancelled. Gold and silver watches exported, are also to have on the inside of the case, the same number as on the work; and the numbers of watches are to be specified in the certificate from abroad.

ACT RELATIVE TO BREWERS AND DISTILLERS.

THE first part of this Regulating Act, declares every common brewer, who from and after the 5th of July, 1785, shall sell beer, or ale, or worts, in any less quantity, at any one time, than in a whole cask, containing four gallons and a half, to be a seller of beer or ale *by retail*, and consequently not to be entitled to any allowance for waste in fillings and leakage. The second part of the Bill gives relief to the distillers, who had a stock of spirits on hand at the time of reducing the duties on spirits by an act of the last session. They are to be allowed in England a sum not exceeding 22l. for every

every two hundred and fifty-two gallons of spirits in stock, between October 22, and November 1, 1784; and for any smaller quantity of spirits a sum in proportion; as also in Scotland a rateable proportion, according to the duties in that part of Great-Britain. Six days notice, however, of any application for the above allowance, must be given to the Collector or Supervisor of the district. Particular regulations are also laid down for persons so applying; their petitions must be verified on oath; and a false oath on this head, subjects to all the pains and penalties of wilful and corrupt perjury.

ATTORNEY'S TAX-BILL.

CLAUSE I imposes the following duties from and after November 1, 1785. For every warrant, mandate, or authority given to any Solicitor, Attorney, Notary, Proctor, Agent, or Procurator in Great-Britain, to commence, carry on, or defend any suit in any of the Courts at Westminster, Ecclesiastical Courts, Courts of Admiralty or Cinque Ports, Courts of Scotland, Great Sessions in Wales, Courts of the Counties Palatine, or in any Courts holding pleas for 40s. and upwards, a stamp duty of 2s. 6d.

For an annual certificate of the admission, enrollment, or register of every Solicitor, &c. previous

ous to his commencing or defending any suit in any of the above Courts,

If he lives in London, Westminster, Southwark, St. Pancras, Mary le Bone, or within the Bills of Mortality, or in Edinburgh, a stamp duty of 5l.

If in any other part of Great-Britain, a stamp duty of 3l.

By **CLAUSE II**, the duties are put in the usual form, under the management of the Stamp-Office.

CLAUSE III directs, that from November 1, 1785, every acting Solicitor, &c. shall annually deliver in, a paper, containing in his own hand-writing, his name and place of abode, and stamped with the duties above aquired, according to his place of abode; whereupon he shall be entitled to a certificate.

By **CLAUSE IV**, from November 1, 1785, the Chief Clerk of the King's Bench, the Clerk of Warrants in the Common Pleas, the Clerk of Pleas in the Exchequer Office of Pleas, the Prothonotaries of Lancaster, Chester, Durham, and the Great Sessions in Wales, or all their respective deputies, and such officers of the inferior Courts of Law, as the Judge or Judges of the said Courts respectively shall, from time to time, appoint to enroll Attornies admitted there; the senior Clerk of the Petty Bag-Office in Chancery, the King's Remembrancer in the Exchequer, the Chief Clerk of the Duchy Chamber of Lancaster, the Register of the respective Courts of Equity in the Counties Palatine above-mentioned, and of the Great Sessions in Wales, or all their respective deputies, or such officers of the inferior Courts of Equity, as the Judge or Judges of the said Courts respectively shall, from time to time, appoint to enroll Solicitors admitted there; all of these are required from time to time, upon payment of the fee of 1s. to enter in alphabetical order,

order, the name and place of residence of every such Attorney and Solicitor enrolled in the said Courts respectively, (and who shall have complied with Clause III,) in rolls or books to be provided and kept for that purpose in the respective offices; and also all the Registers of Ecclesiastical Courts, Courts of Admiralty, or Cinque Ports, or their respective deputies; and also in Scotland, all such officers of the Courts of Sessions, Courts of Justiciary, Circuit Courts, Court of Exchequer, or Sheriff or Stewart Courts, or any other inferior Courts, as the Judge or Judges of the said Court respectively shall, from time to time, appoint to register Procurators, Agents, or Solicitors sworn in there, are required * in like manner to enter, in alphabetical order, &c. all Notaries, Proctors or Procurators, all Procurators Agents and Solicitors respectively, at the time of this entry, they are to subscribe to the paper required by Clause III, a certificate agreeable to a form in an annexed schedule. The rolls or books of entry are to be open to public inspection without fee or reward.

CLAUSE V binds the said officers, or their respective deputies, to issue the certificate so signed, to the person requiring it. The certificate is to remain in force twelve calendar months from the date of it, whether the 1st of November 1785, or any subsequent day; and must be renewed annually ten days before its expiration. Any of the above officers, or their deputies, refusing or neglecting to issue, or improperly issuing such certificate, shall forfeit 50l. and pay to the party aggrieved, all damages accruing from the default.

* Every form is the same, except the *one shilling fee*, which is not specified, in case of the Ecclesiastical or Scotch Courts.

By

By CLAUSE VI, every Solicitor, &c. residing forty days in any one year, within the limits of the higher duties, is to be deemed resident there for the whole of that year, within the true intent and meaning of this Act.

CLAUSE VII imposes a penalty of 50*l.* besides incapacity to pursue the profession, on any Solicitor, &c. who shall act in any suit for gain, fee, or reward, without a certificate; or who shall give in a false or fictitious place of residence, to evade the higher duties on his certificate.

By CLAUSES VIII and IX, any Solicitor, &c. having taken out a certificate, may act for any other, who also has a certificate; and under one certificate any Solicitor, &c. may act in any two or more Courts where he is sworn, &c. By the two following Clauses, the regulations, pains, and penalties of this Act, are extended to the Six Clerks, their sworn Clerks and waiting Clerks, and the Curstors in Chancery, the Clerks of the Petty Bag-Office, the Clerks of the King's Coroner and Attorney, and the Filazers in the King's Bench, the Filazers of the Common Pleas, the Attornies of the Duchy Chamber of Lancaster, of the Exchequer at Chester, and of the Courts of the Lord Mayor and Sueriffs of London, the Attornies and Clerks in the offices of the King's Remembrancer, Treasurer's Remembrancer, Pipe or Exchequer Office of Pleas for the time being, the Solicitors of the Treasury, Customs, Excise, Post-Office, Salt or Stamp-Duties, or of any other branches of his Majesty's revenue for the time being, the Solicitors of the City of London for the time being, the Assistant to the Counsel for the affairs of the Admiralty and Navy; and finally, to all such other Officers or Clerks of the respective Courts aforesaid, as may be entitled by

by their office to act in any proceeding in the Courts to which they respectively belong. None of these shall be permitted in his own, or any other person's name, to act in any suit for gain, fee, or reward, without being enrolled in his own Court, or the Court where he shall act, by the proper officer for enrolling Solicitors, &c. nor without obtaining a certificate in the same form as any common Solicitor, &c. under peril of the same punishment. Only (by Clause XII) no Officer or Clerk in the above Courts, whose office does now, or hereafter shall, subject him to the land-tax, shall be charged with the duties imposed by this Act, by reason of his being employed in any proceeding relating solely to the business of his office, and in which he shall not be retained for any gain, fee, or reward, over and above the fee due thereon in respect of his office.

CLAUSE XIII orders, that for the better securing the half crown duty on warrants, &c. no Solicitor, &c. shall commence or defend any cause without a stamped memorandum of his warrant, &c. containing the names of plaintiff and defendant, the Court where the action is brought, and the Solicitor, &c. to the parties.

By CLAUSE XIV, in all cases of precipes for the commencement of actions (except precipes for original writs from Chancery) the stamped memorandums, with insertions similar to the former substance of precipes, shall be valid.

CLAUSE XV enjoins the proper officers, under a penalty of 50l. to file the said memorandums, as precipes, and to sign them with the day of the month, and year, when they were delivered to be filed. The file to be open to public inspection without a fee.

CLAUSE XVI imposes a penalty of 5l. on the non-observance of this Act, as far as relates to warrants,

rants, &c. but (by Clause XVII) actions are to proceed, as far as concerns the parties, notwithstanding such omission of the Attorney.

CLAUSE XVIII declares the practice of Courts of Law, &c. with regard to entering of record not to be altered by this Act, unless the Judges think fit (and they are hereby authorized) to alter it for the better securing of the duties now imposed.

By CLAUSE XIX, where any defendant shall, before appearance, confess any action, or execute any warrant of attorney to acknowledge judgment, the Attorney, who shall enter up judgment thereon, shall previously deliver a stamped memorandum of such *cognovit actionem*, or such warrant of attorney, under the penalty of 5*l*.

CLAUSE XX directs, that none of the above duties be charged to clients; otherwise the Attorney's bill to be taxed, and he to pay the costs of taxation; but (by Clause XXI) Agents may charge them to the Attornies for whom they act; and (by Clause XXII) common appearance, or common bail, may be filed without a stamped memorandum, and free of all duties; though after such filing of bail, Clause XXIII prohibits, under a penalty of 5*l*. any further proceeding for defendant, without entering the stamped memorandum above required.

CLAUSE XXIV provides, that when a defendant or defendants are added by a rule of Court, plaintiff's Attorney shall not be obliged to deliver a new stamped memorandum, but shall specify in the precept that the defendant was so added.

By CLAUSE XXV, on putting in special bail before a Judge of the King's Bench, the stamped memorandum of the attorney's warrant may be delivered to the Judge's Clerk, who shall receive it *gratis*; and within six days after the end of each term,

term, shall deliver it to the officer appointed to file special bails, and from him shall receive for his trouble 2d. in the pound on the duties of all such memorandums as he shall so deliver; but if he shall neglect to deliver all so deposited with him, or shall obliterate them, or deface the stamps on them, he shall forfeit 50l.

CLAUSES XXVI and XXVII exempt from the operation of this Act, all proceedings in actions under 40s. value; and in suits carried on in his Majesty's name, except informations in the nature of *Quo Warranto* in the King's Bench, informations in Courts of Equity, at the relation of private persons, and informations for penalties, of which the informer may recover all, or any part.

CLAUSE XXVIII give to the Clerks and Officers, who are to enter and file of record the required memorandums, 6d. in the pound on the duties of all which they file. The remaining Clauses direct penalties to be recovered only in the Courts of Westminster, &c. and to go *wholly to the informer*; make it felony to counterfeit stamps; and extend to this all provisions of former stamp-laws, like Clauses X and XI of the Pawnbrokers Act; regulate the payment of duties to the Exchequer, and application of them, and allow general issue and treble costs.

Annexed to this Act is a schedule, containing forms of the required certificate, the required memorandum to sue or defend, and the minute of a *cognovit actionem*, or warrant of attorney to acknowledge judgment, required by Clause XIX.

NEW MEDICINE ACT.

AFTER a repeal (in Clause I) of the old duties, Clause II proceeds to impose from and after September 1, 1785, for and upon every packet, box, bottle, phial, or other inclosure, containing any drugs, oils, waters, essences, tinctures, powders, or other preparation or composition whatsoever, used or applied, or to be used or applied, externally or internally, as medicines or medicaments for the prevention, cure, or relief of any disorder, or complaint incident to, or in any wise affecting the human body, which shall be uttered or vended in Great-Britain,

	s.	d.
If the value of the packet shall not exceed 1 s.	0	1½
a duty of — — — — —		
If it shall exceed 1 s. and not exceed 2 s. 6 d.	0	3
If it shall exceed 2 s. 6 d. and not amount to 5 s.	0	6
If it be of 5 s. and upwards, — — — — —	1	0

But from the operation of these duties, Clauses III and IV exempt, 1st, All *drugs* mentioned in two books of rates referred to in 12 Car. II. cap. 4. and 11 Geo. I. cap. 7. and all *unmixed drugs* whatsoever, sold by any surgeon, apothecary, chymist or druggist, who has served a regular apprenticeship, by any person who has been a regular army or navy surgeon, or by any other person whatsoever, licensed under this Act: 2^{dly}, All *mixtures of drugs*, &c. sold by any * surgeon, &c. as aforesaid;

* Persons *licensed* under this Act, are not mentioned as authorized to sell any *mixtures of drugs*, &c. but only *unmixed drugs*.

the

the denominations, properties, qualities, virtues, and efficacies of which mixtures are known and admitted; wherein the person mixing, &c. or vending them, claims no secret art, or exclusive right in the preparation or sale of them; and which have not been, are not, and shall not be sold under letters patent, nor by any public notice, by advertisement, by written or printed papers, or by hand-bills held out and recommended to the public by the makers, proprietors, or venders of them, as nostrums or proprietary medicines, or specifics for the prevention, cure, or relief of any disorder.

By **CLAUSE V**, persons vending preparations, as above, liable to duties, are to take out an annual license; for which, to any person residing in London, Westminster, Southwark, or within the limits of the Penny-Post, or in Edinburgh, there shall be charged a stamp-duty of 20s. and to every other person a duty of 5s.

CLAUSES VI, VII, and VIII, are similar to **Clauses II, IV, and III** of the Pawnbrokers Act; only that the commencement of the first licenses under the present Act, is to be from the 1st of September 1785; and the penalty on vending preparations liable to the duties, without a license, is but 5l.

CLAUSE IX enacts, that every person vending preparations liable to the duties, shall send to be stamped at the Stamp-Office, paper covers, wrappers or labels, made for enclosing the several packets, &c. with his, her, or their name or names; and any other particular word or thing printed thereon, to denote the value at which the packets, &c. are respectively intended to be sold; and the selling or exposing to sale, any packet, &c. without such label, or with a label of less denomination or value than by

this Act is intended, is made penal in Clause X, under forfeiture of 5*l.* for every packet, &c. so sold or exposed to sale.

CLAUSES XI, XII, and XIII, respectively correspond, *mutatis mutandis*, with the same Clauses in the *Glove-Act*; except that the penalty under the present Act is only 10*l.*

By CLAUSE XIV, the Commissioners are to allow, on prompt payment of duties, a discount of 2 *per cent.* for every ten pounds worth of stamps, and 5 *per cent.* for every fifty pounds worth.

Under CLAUSE XV, all persons making or vending preparations liable to duties as above, are obliged before the 1st of September, to give notice in writing of the usual house or place, where they intend to make or vend such preparations, &c. and again, to give the like notice as often as they change the place of making or vending such preparations, &c. or vary the articles, or any of them, in which they shall deal. These notices are also to contain the true and just name and names, by which such preparations, &c. have been, are, or shall be called, and the price or prices of them, under a penalty of 10*l.* for every default of such notice.

CLAUSE XVI defines positively what medicines are (as Clauses III and IV defined negatively what are not) subject to the operation of the present Act. And these are all articles contained in a schedule annexed, and all articles of the same or the like properties, &c. wherein the person mixing, &c. or vending them, claims any secret art, or exclusive right, in the preparation or sale of them; or which have been, are, or shall be either sold under letters patent; or by any public notice, by advertisement, by written or printed papers, or by hand-bills held out or recommended to the public by the makers,
propri-

proprietors, or venders of them, as nostrums, or proprietary medicines, or specifics, for the prevention, cure, or relief of any disorder.

CLAUSES XVII and XVIII, make it felony to counterfeit, &c. any stamp, and extend all provisions of Stamp Acts to the present. See Clauses X and XI of the Pawnbrokers Act.

The remaining Clauses in the usual form, direct penalties to go half to the King, and half to the informer, if sued within six months; otherwise all to the King. The recovery of penalties is ordered to be in the Courts, or before a Justice, with an appeal to the Quarter Sessions.—Witnesses not attending are to forfeit 40s.—The form of conviction is given.—Justices may mitigate penalties to one half.—The payment of duties to the Exchequer, and the application of them is prescribed; and defendants, for any thing done in pursuance of this Act, may plead the general issue, and have treble costs.

SCHEDULE to which this Acts refers, containing the Names by which many Medicinal Preparations, now in use, subject to the Duties by this Act imposed, are known and distinguished.

DRUGS, OILS, WATERS, &c. used as Medicines, commonly called

A. Analeptic Pills, Dr. James—Ague and Fever Drops—Anderson's Scots Pills.—Andalusia Water—Anodyne Necklace—Antipertuis's Antirheumatic Drops.

B. Balsamic Electuary for the Hooping Cough—Bateman's Drops—Betton's Original British Oil

- Oil—Beaume de Vie—Birt's Martial Balsam—Bostock's Grand Elixir.
- C. Cox's Tincture.
- D. Daffey's Elixir—Dalby's Carminative—Dawson's Lozenges—Dr. Dickinson's Cephalic Drops.
- E. Edwards's Ague Tincture—Essence of Water Dock.
- F. Falk's Universal Pills—Freeman's Bathing Spirits—Fryer's Balsam—Fendon's Drops.
- G. Godfrey's Cordial—Grant's Drops—Griffin's Tincture Asthmatica.
- H. Hickman's Pills—Hill's Pectoral Balsam of Honey—Ditto Tincture of Sage—Tincture of Valerian—Essence of Water-Dock—Elixir of Bardane—Tincture of Centaury—Canada Balsam—Hamilton's Cinnamon Drops—Ditto Asthmatic Effluvia—Ditto Vegetable Balsam Tincture—Hooper's Female Pills—Holdsworth's Lozenges—Hunter's Elixir—Ditto Restorative.
- J. James's Fever Powder—Jesuits Drops—Johnson's Yellow Ointment.
- K. Keyser's Pills.
- L. Leake's Pills—Lozenges of Blois—Ditto of Tolu—Ditto Stomachic—Ditto Specific—Ditto for the Heartburn—Lockyer's Pills—Le Cour's Imperial Oil—Norton's Drops—Norris's Drops.
- P. Peters's Tincture—Ditto Pills—Pike's Ointment.
- R. Ratcliff's Elixir.
- S. Spilbury's Antiscorbutic Drops—Speedman's Stomach Pills—Spirits of Scurvy Grass—Stomachic Lozenges—Stoughton's Elixir—Stern's Balsamic Æther—Squire's Elixir—Steers's

- Steers's Opodeldoc—Ditto Oil—Ditto Purg-
ing Elixir.
T. Tuberosa Vitæ, or Chilblain Water—Tur-
lington's Balsam.
V. Vandour's Nervous Pills—Velno's Vegetable
Syrup.
W. Ware's Asthmatic Drops—Ward's White
Drops—Ditto Essence for the Head-Ach—
Ditto Liquid Sweat—Ditto Red Pills—Ditto
Sack Drops—Ditto Sweating Powders—
Ditto Paste—Worm Cakes, Storey's—
Worm Sugar Plums—Wray's Ague Pills.

NEW POST HORSE ACT.

CLAUSES I, II, and III, repeals all former duties on travelling in stages, and by post; only that bonds given in pursuance of the repealed acts shall remain in force, with respect to arrears, as well as to duties imposed by the present act, and licenses granted under the said acts shall continue for their natural term.

By **CLAUSE IV**, from August the 1st, 1785, every post-master, inn-keeper, or other person in Great-Britain, who shall let to hire any horses for the purpose of travelling post by the mile, or from stage to stage, or being a person usually letting horses to hire, shall let to hire for a day, or any less time, any horse for drawing any coach; or any other car-riage

riage used in travelling post, or otherwise, however such carriage may be called, for which any excise is or has been chargeable, shall pay annually for a license 5s.

For every horse hired to travel post by the mile, or the stage, there shall be paid 1 d. $\frac{1}{2}$ per mile.

For every horse hired for a day, or any less time, to draw on any public road, any coach or carriage, &c. there shall be paid, if the distance shall be then ascertained, 1 d. $\frac{1}{2}$ per mile; or if the distance shall not be then ascertained, 1 s. 9 d. per day.

Every person who shall keep any carriage of any kind, with four wheels, or two wheels, by what name soever called, to be employed as a common stage coach, or carriage, for the purpose of conveying passengers for hire, to and from different places in Great-Britain, shall pay annually for a license 5s. and every such carriage shall be further charged to the owner, (according to the number of miles which it travels) at the rate of 1 d. per mile.

CLAUSE V puts the above duties under the Stamp-Office.

CLAUSE VI inflicts a penalty of 10l. for every offence on all persons letting out horses for hire, either by the mile or stage, or to draw any coach or other carriage, &c. without a license.

By CLAUSE VII, licenses to commence from August 1, 1785, or any subsequent day, and to be renewed annually ten days before they expire.

CLAUSE VIII allows no person to keep more than one inn, and for letting horses by virtue of one license, under a penalty of 20l.

CLAUSE IX directs the words, "*Licensed to let Post Horses,*" to be painted or written in legible characters on the sign, over the door, or in some other visible place, where such horses are let out,
under

under a penalty of 5l. for every horse let out without fixing or hanging out such token.

By CLAUSE X and XI, every person so licensed, who shall furnish carriages with horses *hired to travel post*, shall paint on the outside pannel of each door of every carriage so employed, his christian name, surname, and place of abode, in *letters of a colour distinct from the colour of the carriage, each letter at least one inch in length*; and every person so licensed, who shall furnish carriages with horses *hired for a day, or less period of time, for drawing on any public road*, if the said carriages have a box, or other outside seat for the driver, shall affix on some conspicuous part of the foot-board; and if the said carriages shall not have a box, &c. then he shall affix on some conspicuous part of the pole, shaft, or splinter-bar, a brass or tin plate, on which shall in like manner be engraved, his christian name, surname, and place of abode, in *large and legible characters*. These paintings and engravings must be renewed and replaced, as occasion shall require; and any omission in any of these particulars, or the painting or engraving of any fictitious name or place of abode, respectively subject to the penalty of 5l. for every offence.

The next Clause directs the Stamp-Office to give to licensed persons a written or printed form of their weekly accounts with the office, and certain blank tickets. The wilful refusal or neglect of any officer to execute this act, subjects him to the penalty of sustaining all damages accruing from his misconduct, with treble costs.

By CLAUSE XIII, licensed persons are to give a bond of 50l. for the due observance of this act, the due return of their weekly accounts, and the redelivery of tickets issued to them, which may remain unac-

unaccounted for. And any offence in any of these points, subjects not only to the forfeiture of the bond, but to a refusal of a new license, at the option of the commissioners.

CLAUSE XIV, which is entirely new, ascertains the value of any unaccounted tickets which may be deficient; and charges them to the licensed person at 1 s. 9 d. each horse, according to the number of horses expressed on the tickets, and in the receipt of each licensed person.

CLAUSE XV directs the licensed person to charge the traveller with the 1 d. $\frac{1}{2}$ per mile imposed on every horse travelling post; and on payment to deliver a stamp ticket filled up, with the name, sign, and place of abode of the owner, the name of the place (and if in London the name of the street, &c.) to which the horse or horses shall be hired to go, and the number of miles, as well as the month and day of the month, or he shall forfeit 10 l. These tickets (by Clause XVI) are to be delivered by the traveller at the first toll-bar or turnpike, to be filed by the toll-gatherer. If the traveller has neglected to take, or shall not deliver such a ticket or tickets, properly filled up, as above, he is not to pass, till he shall have paid 1 s. 9 d. for each horse.

By CLAUSE XVII, which is new, no traveller is to pay for a greater number of miles than shall be expressed on his ticket; and if any licensed person shall fill up any ticket with the name of any other place than that to which the horse or horses shall be hired to go, or with any less number of miles than shall be charged to the traveller, the offender shall forfeit 10 l. and may be refused any future license, at the discretion of the commissioners.

CLAUSE XVIII, which is also new, directs that where any post-master, &c. shall charge a specific sum

sum for the stage, and not at any certain rate per mile, one-fourth of the sum so received shall be taken as the duty under this act; and the said post-master, &c. shall express on the ticket, the money charged on the traveller for the stage, and shall enter in his weekly account, above ordered, one-fourth of the said money as the duty, or shall forfeit 10l. for every offence.

CLAUSE XIX enacts, that every licensed person who shall let to hire any horse or horses for a day, or any less period of time, as aforesaid, shall charge 1d. $\frac{1}{2}$ per mile for each horse, as in travelling post, where the distance shall be ascertained; and where the distance shall not be ascertained, then 1s. 9d. for each horse so hired; in which latter case he shall deliver a ticket filled up as for travelling post by Clause XV; only that instead of the number of miles, the words (for a day) shall be inserted. The penalty for offences against this Clause, is the same as under Clause XV.

By CLAUSE XX, the day-tickets above required shall be delivered at the first turnpike, toll-bar, or bridge toll-gate; in return for which the gate-keeper shall give, *gratis*, an *exchange ticket*, containing the name of the county where the turnpike, &c. shall be, the words (*received day-ticket*) the number of horses, and name of the place expressed in the day-ticket, and some mark or number denoting the day in which such exchange ticket was issued. This exchange ticket is to be shewn at every turnpike, &c. during the day; and if any traveller shall refuse or neglect to leave the day-ticket at the first turnpike, or shall refuse to shew his exchange-ticket at any other turnpike, the toll-gatherer is authorized to demand 1s. 9d. for each horse to his own use; and where the name of the owner of the carriage

riage shall be marked, as before directed, on the foot-board, or seat, the pole, shaft, or splinter-bar, the horse or horses drawing such carriage shall not be suffered to pass, till the above sum is paid, the day-ticket left, or the exchange ticket shewn.

By CLAUSES XXI and XXII, any person taking off, or causing to be taken off, the above-mentioned brass or tin-plate, in order to evade the payment of the duty, shall forfeit 10l. and the driver of every carriage with the brass or tin-plate so taken off, shall forfeit 40s.

CLAUSE XXIII, which is entirely new, is more fully explanatory of the manner, in which the tickets are to be filled up, where the horses are hired to return in a less period of time than two days, and where the distance shall be ascertained. In which case the post-master, &c. is to fill up the name of the place to which the horses are hired to go, and the true number of miles, ascertaining the distance both going to and returning from the place expressed in the ticket. In default of so doing, he forfeits 10l.

By CLAUSE XXIV, every post-master, &c. who shall let for two days or more, any horses for drawing a carriage on a public road, shall deliver a certificate printed with "*hired for two or more days;*" to which such post-master, &c. shall add the day of the month, the place of his abode, the number of days for which the horses shall be hired, and the name of the person hiring them. This certificate is to be delivered and filed at the first turnpike, &c. where a check-ticket shall be received *gratis* instead, with the words, "*certificate delivered,*" and filled up like the exchange ticket in Clause XX. The check is to be shewn at every turnpike, or 1s. 9d. per horse paid to the toll-gatherer for his own use. This Clause also holds forth, a 20l. penalty and loss

loss of license to all post-masters, &c. who in the certificate shall falsify either their own name or abode, or the name or abode of the person hiring the horses; or who by any device or collusion to evade the duty, shall pretend to let out their horses for a longer space of time than the time for which they were really hired.

CLAUSE XXV explains, that horses hired for less than two successive complete days, shall be deemed, for the purposes of this Act, to be hired for a day.

By CLAUSE XXVI, every toll-gatherer, who shall have received any day-tickets, or certificates for two or more days, and shall refuse to give *gratis* in return, the proper exchange-ticket or check-ticket; or who shall give the latter without having received the former; who shall alter the tickets which they are required to file, or shall deliver the tickets, so to be filed by them, to any but the proper officer, shall forfeit 40s. for every offence.

CLAUSE XXVII enumerates the particulars to be inserted in the weekly accounts of post-masters, &c. These, however, they will at once see from the printed form to be delivered by the Stamp-Office to every licensed person. The accounts are to be witnessed by the hostler or other servant employed in getting ready the horses, and shall be open to any person authorized by the Stamp-Office. All post-masters, &c. residing in London and Westminster, on the first Tuesday or Wednesday in every month; and all post-masters, &c. residing within five miles of the Head Stamp-Office, or within the Bills of Mortality, on the first Thursday or Friday in every month, or on such other days as may be appointed by the Commissioners in the Gazette, shall deliver in to the Head Office their accounts for

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the four weeks, ending on the Saturday preceding such delivery, and shall then discharge the same, under the penalty of 10*l.* for the non-delivery of such accounts; and double the amount of the duties so payable, for the non-payment of the said duties.

By the next Clause, all post-masters, &c. residing out of the above-mentioned limits, are to deliver in, and discharge in like manner, and under similar penalties, their weekly accounts, at such times and places as shall be appointed according to Clause XI.

CLAUSE XXIX inflicts a penalty of 40*s.* for every offence on all post-masters, &c. who shall date any posting-ticket, day-ticket, or certificate, otherwise than as it shall be entered in their weekly accounts.

CLAUSE XXX inflicts a penalty of 50*l.* and loss of license, at the option of the Commissioners, on all post-masters, &c. who shall be guilty of wilful concealment, making false accounts, or any other fraudulent contrivance, design, or pretence whatsoever, to cheat government of the present duties, or any part of them.

By CLAUSE XXXI, to prevent horses which have already paid, being substituted for post-horses, so to evade the duty, under pretence of their being on their return home, every post-master, &c. who takes the hire for any horse, shall be accountable for the duty as the actual proprietor.

By CLAUSE XXXII, where travellers stop to change horses, the post-master, &c. must not let them in any other manner, than by the mile or stage, under the penalty of 10*l.* for every offence.

The XXXIII^d Clause directs, that where post-masters, &c. cannot furnish fresh horses, they shall give a new ticket, properly filled up, to take for-
ward

ward the horses from the last stage; and shall be accountable for the duty accordingly.

CLAUSE XXXIV allows 3d. in the pound to toll-gatherers, for all tickets delivered by them to the collectors, over and above the money which in certain cases they are empowered to retain under Clauses XX and XXIV; but by Clause XXXV, in consideration of this allowance, the toll-gatherer is to bring or send all tickets received by him to the Head Stamp-Office, if he lives within five miles of it, or to such other place, and at such times as the proper collector shall require, if the toll-gatherer lives without such limits: and by Clause XXXVI, if he does not bring or send such tickets, then he shall deliver them (*it seems, without any allowance*) on demand of the collector, or forfeit 5s. for every ticket detained by him after such demand.

CLAUSE XXXVII imposes a penalty of 5l. for every offence, on all toll-gatherers, who shall neglect or refuse to receive, or file the tickets required by this Act; and Clause XXXVIII subjects them to a penalty of 20s. for every offence, if they ask, demand, receive, or agree to take any less sum, than they are authorized to ask and receive to their own use under Clauses XX and XXIV.

By CLAUSE XXXIX, the Commissioners of Stamps may erect bars and gates, on public roads, where they think it necessary; and appoint persons to receive and file tickets, &c. with all the powers, and subject to all the regulations of turnpike-men under this Act.

By CLAUSE XL, to which Clause XXVIII refers, it is directed, that licensed persons not residing within five miles of the Stamp-Office, nor within the Bills of Mortality, are to attend and pass their accounts at the times and places mentioned at the

foot of their first license, and afterwards at the foot of every collector's receipt; only that they shall not be obliged for this purpose to go out of the town where they live, if it be a market-town, or otherwise, any further than to the next market-town.

By **CLAUSE XLI**, this Act is not to extend to horses used in hackney-coaches, if they do not go more than ten miles from London or Westminster, and the suburbs thereof.

CLAUSE XLII declares, that every horse hired by the mile or stage, shall be deemed to be hired to travel post, within the true intent and meaning of this Act.

CLAUSE XLIII allows the executors, administrators, or successors of any licensed person deceased, to let out horses without a license for thirty days; but subject to the same rules and regulations, and liable to account and to pay the same duties as the deceased.

By **CLAUSE XLIV**, every post-master, &c. on delivering his accounts, shall swear to the fairness, justness, and truth of them, and that he verily believes them to be true, where they have been kept by any other person. If he swears falsely, he is liable to all the pains and penalties of wilful and corrupt perjury; and if he refuses to swear, he forfeits 20*l*.

The eight following Clauses relate to the duties on all carriages, of whatever kind, employed as stage coaches, or carriages employed to convey passengers for hire, to and from different places in Great-Britain.

CLAUSE XLV subjects every person who shall keep any such carriage, as above described, without a license, to a penalty of 10*l*. for every time such carriage shall be used.

By

By **CLAUSE XLVI**, the Commissioners of Stamps are to grant licenses to all who apply; the licenses to be renewed yearly, ten days before its expiration.

CLAUSE XLVII allows but one stage coach, &c. to be kept by virtue of one license.

By **CLAUSE XLVIII**, all licensed persons shall pay 1d. for every mile their coach shall travel; and by **Clause XLIX** shall declare, when they receive their license, to and from what places it is intended to be used, and how often in the day or the week. At the same time they are to give a bond for the faithful accounting and paying of the sums arising from the duty of 1d. per mile.

The Lth Clause directs, that all coaches going to or from London or Westminster, shall be licensed at the Stamp-Office; the Commissioners of which have a discretionary power under **Clause LI**, to make allowances in the case of short stages, where the proprietor of any coach shall swear the number of journies actually made in a day, to have been less than the number expressed in the license.

CLAUSE LII orders the name of the owner of every stage coach, &c. as well as the place to and from which it travels, to be painted on the outside pannel of each door, in large and legible characters, in letters of a colour distinct from the colour of the carriage, each letter at least one inch in length, under the penalty of 10l. and directs, that the duties accruing monthly on the different journies, shall, on the first Monday of every month, between eight in the morning and two in the afternoon, unless it be a holiday, and then on the first subsequent day which is not a holiday, be paid in at the Stamp-Office, if the carriage was licensed there; but if it was licensed in the country, then to the person pro-

perly authorized from the Stamp-Office to receive the same; in both cases under the penalty of 5l.

CLAUSE LIII, which is the last of the eight relative to stage coaches, compels every licensed person to give seven days notice in writing, before he discontinues any stage coach, &c.

By CLAUSE LIV, post-masters, &c. are to be allowed 3d. in the pound for all duties collected by them.

CLAUSE LV imposes a penalty of 50l. on any person forging, procuring to be forged, or assisting to forge any ticket; or fraudulently uttering any forged ticket as true.

The eight following Clauses relate to the recovery of penalties. These shall go half to the King, and half to the informer, if sued for within six months, otherwise all to the King. If they amount to 50l. or more, they shall be sued for in the Courts of Westminster, &c. if they are under 50l. they may be recovered before a Justice, but with a power of appeal to the Quarter Sessions. Witnesses summoned, and not attending, &c. shall be fined 40s. Summonses against the owner of any stage coach, &c. left with the book-keeper, shall be deemed good service. A form of conviction is given, and Justices have a power to mitigate penalties one half.

CLAUSES LXIV and LXV, regulate the payment of duties into the Exchequer, and the application of them.

CLAUSE LXVI repeals that part of 9 Anne, which allows none but post-masters to let horses for travelling post; and Clause LXVII in the usual form, permits any person sued for any thing done in pursuance of this Act, to plead the general issue, and awards him treble costs.

P O S T S C R I P T.

T O T H E P U B L I C.

THE design of this little work, which will be continued from year to year, is principally to furnish the public, at a moderate price, with a compendious but accurate knowledge of the taxes imposed, and the regulations by which they are enforced, that none through ignorance, may incur the censure of the law. The form of the present abstract, which refers to every particular Clause of the Tax-bills, is further intended to make it serve the purpose of a copious Index to the Revenue Laws of the Session, for the convenience of such whose situations may render it necessary to consult the Statutes at Large.

The great utility of such a publication, in its more general design, is too evident to require any demonstration. But that utility depends altogether on the fidelity with which the Abstract is executed. If the sense of the Legislature be either mutilated or perverted, the many misconceptions inevitably arising from thence, are no less dangerous, than absolute ignorance, as they may equally betray the subject into errors productive of the most disagreeable consequences. No cheapness of price, no conveniency of size,
no

no quantity and variety of extraneous matter already known, can possibly compensate for gross *omissions* and *misrepresentations* in a book, which professes, as its first object, to inform the people what new burthens they must bear, and to what new penalties they are subject.

Kearsley's Tax-Tables for 1785, are undoubtedly worthy of the public patronage; for the List of Stamps, the Table of the different Window Taxes, and other similar articles which they contain. Truth, however, obliges me to declare, that the Abstracts of the New Taxes, which I have more particularly examined, are most ESSENTIALLY DEFECTIVE, and in some cases, FUNDAMENTALLY ERRONEOUS.

As a charge of this kind ought to be accompanied with proof, I must observe that, in the POST HORSE ACT, the tables omit all notice of the matters contained in Clauses II, III, XIV, XVII, XVIII, XXII, XXIII, XXIX, XXXIII, XXXIV, XXXV, XXXVI, XXXVII, XXXVIII, and half the new part of Clause XLIV, besides many little circumstances of inferior consideration. Six of these Clauses, it must be confessed, relate to toll-gatherers only, who were probably beneath *Mr. Kearsley's* attention. But the remaining Clauses, it should be remembered, comprehend *all* (or very nearly all) the *new Regulations*;

tations; the greater part of the Act being a mere transcript of the old Post-Horse Act, with an increase of the duties and penalties. Add to this that Mr. *Kearsley*, of his own goodness, and without the least warrant from the Legislature, has been loyally pleased to give and grant to his Majesty, a new duty of 1d. per mile on carriages hired to travel post. The duty, by which Mr. *Kearsley* was misled, relates solely to Stage Coaches and Carriages employed to convey passengers for hire to and from different places in Great-Britain.

In the HAWKERS AND PEDLARS ACT, Mr. *Kearsley* has passed over in total silence three most important Clauses, the XIIIth, XIVth, and XVth. He has also misrepresented several more minute particulars of considerable moment.

In the ATTORNEY'S Tax-bill he has omitted the regulation relative to filing special bail before a Judge of the King's-Bench, together with many inferior provisions; and he has unaccountably shortened the long list of Officers, to whom Attornies, &c. in the different Courts, are to apply for their annual Certificates. Nor has he been more prolix in enumerating those Officers in our Courts, who practise by virtue of their offices, without being enrolled as Attornies; but on whom the present Act is to attach.

Pro-

Probably it was too great a drudgery for the genius of Mr. *Kearsley*, or his Abstractor, whoever he may be, to transcribe a tedious catalogue of legal offices; yet where a Tax is expressly and specifically extended to certain descriptions of men, or where particular persons are distinctly nominated as ministerially concerned in the levying of an impost, not a single name or title can be omitted without a deficiency of information, materially requisite to many.

It might appear invidious to pursue this kind of illustration through the rest of the new Taxes. I shall, therefore, content myself with saying, what justice to the Public compels me to remark, that in every other instance, as far as I have carried my enquiries, the Tables abound with similar inaccuracies.

As to the present publication, I will not presume to boast, that it is absolutely unexceptionable; but it is at least free from the great and glaring faults, which deform and disgrace the only attempt of the kind yet published. No care, no circumspection has been neglected to render the work as perfect as the necessary pressure of time would permit. Where there appeared any nicety of expression, whether designed or accidental, it has been studiously preserved. I have not, like Mr. *Kearsley*, either mitigated or
en-

enhanced the rigours of the law. Thus in the HAWKERS and PEDLARS Act, where the Legislature inflicting a penalty of 10l. has thought proper, for obvious reasons, to order at once, that it be forthwith levied *by distress, and sale of goods*; I have not, like him, indulged the offender with the alternative of paying the fine. Nor, after prohibiting Hawkers, &c. from selling or exposing to sale, any goods in any market-town, or *within two miles* of such town, have I, like him, taken the liberty of making the subsequent penalty of 10l. co-extensive with the prohibition: because the penalty is expressly laid on selling, or exposing to sale, any goods *in* a market-town only; and whatever may have been the Minister's intended severity to these victims of his favourite Shop-Tax, it is notorious that penal Clauses are to be literally construed. In short, I can with just confidence assure my Readers, they may securely rely that in this Abstract nothing of moment is either wholly suppressed, or in any degree altered from the meaning, and rarely from the very words of the Legislature.

Temple, Sept. 5, 1785.

L A N D.

T H E
S C H E D U L E,

Stating the Forms to which this Act
refers.

N^o 1.

Form of the Certificates to be granted to Solicitors, Attornies, Notaries, Proctors, Agents, and Procurators, practising in the several Courts of Law and Equity, and Ecclesiastical and other Courts in Great-Britain, by the respective Officers appointed for that Purpose, (mutatis mutandis).

IN the Court of [insert
the Name of the Court in which the Certificate is obtained] in England, (or Scotland,
or Wales, etcetera, as the Case may be).

I *A. B.* Chief Clerk [or Deputy to the Chief Clerk, as the Case may be] of the Court of King's Bench, [or Clerk of the Warrants in the Court of Common Pleas, or as the Case may otherwise be], do hereby certify that the above written *C. D.* who hath this Day entered at my Office his Name and Place of Residence as an Attorney, [or Solicitor, Notary, Proctor, Agent, or Procurator, as the Case may be], practising in Town, [or in the Country, as the Case may require], in pursuance of an Act of Parliament, passed in the Twenty-fifth Year of the Reign of His Majesty King *George* the Third, for granting certain Duties on Certificates to be taken out by Solicitors, Attornies, Notaries, Proctors, Agents, or Procurators,

is

THE SCHEDULE.

is duly enrolled (or admitted, or registered, as the Case may require) an Attorney [or Solicitor, Notary, Proctor, Agent, or Procurator, as the Case may be] in this Court. In Witness whereof, I have this Day of in the Year of the Reign of set my Hand hereunto, (the same being first duly stamped according to the Place of Residence of the said G. D. herein above written).

A. B.

Nº 2.

*Form of the Memorandum or Minute to sue or defend,
to be entered in the respective Courts, or filed of
Record.*

IN the Court of [insert the Name of the Court in which the Proceedings are to be carried on] in England, (or Scotland, or Wales, etcetera, as the Case may be).

Middlesex, } *A. B.* is retained to prosecute by *C. D.*
to wit. } as his Attorney [or Solicitor, Notary,
 Proctor, Agent, or Procurator, as the *Caf*
No. *may be*] against *E. F.* [or otherwise, as the
 (on the File). *Case may be*].

A. B. Plaintiff's Attorney; [if by an Agent to the Solicitor, etcetera, immediately retained, add] by G. H. his Agent.

Entered or filed of Record (as the Case may require), this Day of
in the Year of the Reign of

[Officer's Name].



THE SCHEDULE.

N^o 3.

The like Form for the Defendant's Attorney, mutatis mutandis.

IN the Court of [insert the
Name of the Court, as before].

Middlesex, } I. K. is retained to defend by E. F. as
to wit. } his Attorney, at the Suit of A. B.

I. K. Defendant's Attorney, [if
by an Agent, add] by L. M. his
Agent.

Entered or filed of Record, this
Day of in the Year
of the Reign of
[Officer's Name.]

N^o 4.

*Form of the Memorandum or Minute of a Cognovit
Actionem, or Warrant of Attorney to enter up or
acknowledge Judgement, in the respective Courts re-
ferred to by this Act.*

IN the Court of [insert the
Name of the Court, as before].

Middlesex, } A. B. is retained to enter up Judge-
to wit. } ment on a Cognovit Actionem, (or Warrant
of Attorney to acknowledge Judgement,
as

TABLE OF THE SERVANT'S TAX.

If a married Man, Widower, or single Lady Bach.

			£. s.	£. s.
For 1 <i>Male Servant</i> to pay annually			1 5—	2 10
2 ditto	—	—	2 10—	5 0
3 ditto	—	—	4 10—	8 5
4 ditto	—	—	6 0—	11 0
5 ditto	—	—	8 15—	15 0
6 ditto	—	—	10 10—	18 0
7 ditto	—	—	12 5—	21 0
8 ditto	—	—	16 0—	26 0
9 ditto	—	—	18 0—	29 5
10 ditto	—	—	20 0—	32 10
11 ditto	—	—	33 0—	46 15

For any number above eleven, add 3l. each to a married man, a widower, or a single lady; and 4l. 5s. each to a bachelor.

If a married Man, Widower, or single Lady Bach.

			£. s. d.	£. s.
For 1 <i>Female Servant</i> to pay annually			0 2 6—	0 5
2 ditto	—	—	0 10 0—	1 0
3 ditto	—	—	1 10 0—	3 0

For any number above three, add *half as many pounds* as there are servants more than *three*, if to a married man, a widower, or a single lady; and if to a bachelor, add as *many pounds* as there are servants above the same number.

LAND.



LAND-TAX COMMISSIONERS.

The following Persons are added to the Commissioners of Land-Tax, and subject to the same Qualifications, Penalties, &c. viz.

For the rest of the County of *Bedford*.

Rev. W. Aveling, Hon. and Rev. W. Stuart.

For the County of *Bucks*.

W. Clayton, R. Davenport, S. Wells, I. King, S. Rotton, B. Bawes, R. Lansdale, H. Alnut, T. Wilkinson, Rev. — Coke, Rev. J. Davey, Rev. J. C. Brodbelt, Rev. J. Wells, Rev. — Griffin, Rev. J. Prosser, Rev. T. Rivett, Rev. — Jones, Rev. H. Duckworth, Rev. T. Roberts, B. Darby, J. Billington, R. Rose, S. Bampton, J. Pitches, M. Raper, J. Burnham, T. Rose, S. Langston, G. T. Goodenough, T. Latter, T. Fenwell, sen. J. Pitt.

Town of *Cambridge*.

S. Frost, R. Gates, S. Willimot, J. Willimot, W. Coe, J. Masters, — Broadbelt, J. Ingle, J. Carter, W. Sadler, J. Foslow, jun. J. Purchas, jun. C. Finch, jun. T. Salmon, G. Haxall.

The rest of the County of *Cambridge*.

R. Adeane, J. Allix, E. Hollick, jun. J. Pierston, G. Wale, J. Morrell, Rev. A. Pern, Rev. W. Butts, Rev. R. Fiske, Rev. J. Hall, J. Beldam, jun. R. W. Nash, E. Nightingale, Rev. T. Robins Ellis.

County of *Chester*.

R. Shaw, Rev. T. Ward, Rev. S. Jacson, Rev. R. Jacson, T. Watmough, T. Ambrook, E. Lyon, J. Watmough, J. Williams, T. Cottingham, W. Currey, J. Mainwaring, C. Mainwaring, F. P. — Price, R. Smith.

Smith, J. Smith, R. Viner, T. Tarleton, H. Nevett,
— Macklin, T. Cholmondeley, J. Williams, Rev. B.
King, Rev. G. Briggs, O. Molley, J. Jonman, J.
Buckley, J. L. Ball, R. Aldersey, J. Mort, T.
Marshall.

County of *Cornwall*.

Rev. T. Derifley, Rev. B. Forster.

County of *Derby*.

R. Sale, J. Toplis, jun. E. S. Cox, J. Wilmot.

The City and County of the City of *Exeter*.

C. Gullett, J. White.

County of *Devon*.

W. Addington, J. Bragge, jun. G. Barnes, W.
Blake, R. Bampfylde, E. Brook, jun. P. Blundell,
W. Culme, J. Cutcliffe, E. Cottesford, John Duntze,
B. Dickinson, E. Domett, jun. J. I. Fortune, C.
Gullett, W. Harris, J. Hawker, G. Hockin, R.
Hawkes, W. Jenkins, S. Lucas, R. Luxton, H. C.
Manley, T. Marshall, T. Newte, J. Newte, R. Nes-
bitt, J. Pullin, W. T. Pomeroy, W. D. Paterfon, R.
Partridge, J. Paddon, J. Rashleigh, S. W. Shepherd,
W. Walter, A. Smith, F. Smerdon, J. F. Squire, E.
W. Tucker, J. Turner, jun. H. Weeks, J.
Wray, B. W. Wray, J. Pitman, N. Dennys, W.
R. Baker, A. Moore, J. Turner, jun. J. Lux-
ton, R. Partridge, J. Paddon, J. Hole, M. Tout,
E. Smith.

County of *Dorset*.

N. Mond, jun. Rev. G. Hutchings, W. Trenchard,
R. Goodden, J. B. Burtand, I. Sage, F. Fane, Rev.
R. Frome, J. Jekyll, Rev. T. Butler, E. M. Pleydell,
jun. H. Bankes, T. Pickard, Rev. G. Pickard, J.
Richards, jun. A. Chapman, J. Michel, jun. H. Port-
man,

man, jun. J. Bragge, jun. G. Rodney, jun. L. Tregonwell, Rev. P. Bingham, E. Ogden, — Dampier,

West Riding of the County of *York.*

P. Boiffier, C. Alderson, J. Gresham, J. Laughton, J. Tomlinson, T. Copley, Rev. P. Howard, W. Clapham, W. Peart, E. A. Tottenham.

Town of *Maldon.*

J. Mitchell, jun. W. May, J. Drake, G. Long, D. Finch, J. Bygrave, J. May, J. Peck.

The rest of the County of *Essex.*

Ld. Vis. Maitland, C. Griffinhoofe, M. D. E. Gordon, B. Gascoyne, W. Manby, R. Williams, R. Wilson, G. Curling, T. Ripley, J. Bird, jun. G. Spurrel, D. Cameron, B. Cleaver, J. Maskell, T. Maskell, W. Smith, jun. E. Hammond, W. Waltham, J. Wright, J. Shinglewood, H. Hance, J. Argent, Jos. Bygrave, J. Bygrave, F. Tomlinson, R. Dixon, J. Pattison, J. Pattison, jun. W. Penlerrick, W. Kirby, R. Pattison, J. May, G. Long, A. Shuttleworth, W. Hearn, W. Scott, T. Clapham, W. Plumer.

County of *Gloucester.*

J. B. Hale, E. Estcourt, LL. D. H. Bengough, W. P. Lunell, N. Bartley, M. Hill, J. Page, jun. J. G. Harris, G. Daubeney, S. Teast, S. Webbe, G. Winter, T. Stretton, G. Vines, D. Adey, T. Tippetts, W. Purnell, W. Larton, N. Hickes, T. Chandler, Rev. E. Draper, M. A.

City of *Hereford.*

R. Jones, sen.

The rest of the county of *Hereford.*

J. Woodhouse.

The rest of the County of *Hertford*.

Rev. P. Akehurst, J. Bell, C. Bouchier, J. Crabb, F. Calvert, R. Crook, S. Dradley, Capt. F. Deleval, J. Emmott, Sir J. Filmer, Bart. T. G. Fothergill, J. Finch, J. Free, E. Gray, J. Gillman, — Gregg, W. Ginger, T. Greenhill, J. Gripper, W. Higginson, H. House, G. Healy, T. Harding, A. Higginson, G. Jackson, W. Johnson, T. Johnson, S. Knight, Rev. J. G. King, D. D. W. Lucas, S. Leightonhouse, T. Lawes, J. Lawes, C. Lomax, jun. F. Morland, E. M. Mundy, G. Medley, T. Neate, T. Nicholl, R. Price, T. Paisley, Rev. J. Parson, E. Payne, G. W. Prescott, R. Parker, T. B. Rous, W. R. Rumbold, A. Reid, T. Roberts, J. Rudge, H. D. Roebuck, J. Sell, I. Sharples, T. Squire, W. Smith, R. Sheppard, Rev. T. Sisson, H. Smith, M. D. W. Ufborn, E. Vincent.

The rest of the County of *Huntingdon*.

Rev. T. Stona.

County of *Kent*.

Rev. — Ball, Rev. J. Bond, Rev. G. Carter, H. Creed, O. Coates, J. Dunk, Rev. — Drake, D. D. D. Denno, T. Flint, G. Jemmett, W. Jemmett, R. Mafcall, S. Munn, Rev. J. Nance, Rev. E. Norwood, W. Radley, — Sawbridge, N. Toke, B. Thorne, Rev. F. Whitfield, W. Wightwick, Rev. J. Correy, F. Robinson, H. Edmeades, H. Fleet, W. Mumford, J. Mumford, jun. J. Tasker, R. Shuttleworth, J. Berons, C. Chapman, jun. T. Godden, G. Godden, D. Cabunel, R. Leigh, J. Broadley, J. Calcraft, C. Hull, C. Hull, jun. J. Saxby, R. Saxby, J. Sawyer, J. Amherst, S. Mercer, J. Crispe, E. Pierce, C. Hayes, S. Jones, J. Selby, Sir P. Hales, bart. R. Edmeads, J. Taylor, C. Taylor, T. Taylor, J. Smith. G. Taylor, T. Fowle, J. Taylor, W. Prentis, G. Gregory, J. Pownal, J. Dornford, T. Pattinson, J. Pattinson, R. Wright,

R. Wright, Rev. N. Brown, H. T. Montresor, J. Montresor, jun. J. Rigden, T. G. Hilton, E. Blaxland, T. Bennett, J. Lawson, J. Shepherd, J. Rigden, J. Shepherd, T. Bennett, J. S. Barling, R. Morton, J. Baldwin, Rev. J. Benson, D. D. I. M. Teale, W. Hawkins, Rev. E. P. De la Douespe, Rev. T. M. Jordan, Rev. J. Hodson, Rev. J. Hardy, Rev. T. Scott, Rev. J. Andrews, J. Crispe, J. Waterman, T. Charlton, W. Stunt, F. Stacey, W. Stone, W. Robins.

County Palatine of *Lancaster*.

Sir W. H. Clerke, bart. D. Rasbottom, jun. P. Rasbottom, W. Hulton, R. Pilkington, R. Pilkington, jun. H. Pilkington, Rev. T. Foxley, J. Starkey, R. Andrews, R. Nangreave, Rev. P. Holland, J. Taylor, M. D. Rev. C. Whithead, Rev. J. Norcross, R. Fletcher, A. Fletcher, W. Peel, G. Ormrod, J. Seddon, Rev. J. Barton, J. Cross, W. Gaulter, J. Knowles, T. Lyon, J. Pedder, R. Threlfal, J. Entwistle, J. Entwistle, T. Richardson, Rev. — Whitaker, J. Whitaker, J. Okell, W. Rawlinson, G. Law, J. Gardner, J. Dawson, T. Lodge, J. Lodge, J. Lawson.

The rest of the County of *Leicester*.

R. Walker, T. Farnham, J. Lynes, W. Wartnaby, jun. N. Curzon, Rev. G. I. Foster, Rev. S. Ruffel, Rev. J. Willey, W. Soore, J. Alcock, Rev. A. Wykes, J. Pares, Rev. W. Pares, H. Watchorn.

County of *Lincoln*, with the City and County of the City of *Lincoln*.

T. Douglass, A. Shepherd, M. D. J. Willis, M. D. Rev. J. Hall, Rev. W. Easton, Rev. W. Atkinson, Rev. J. Knipe, J. Garnar, E. Raby, G. Muscot, T. Stanfer, jun. J. Hardy, B. Leeson, J. Lely, J. Whithaw, Hon. H. Fane, Rev. J. Wright, H. Rutter, B. Bennett, W. Pochin, T. Norriels, J. Woodford,

Rev. — Waterfon, T. Dixon. Rev. T. Dixon, Rev. R. Dixon, Rev. S. Turner.

City of *London*, and Liberty of *Saint Martin's le Grand*.

J. Alldin, A. Atkins, T. Ashmore, W. Backhouse, J. Bate, S. Brandham, C. Bunyon, J. Browne, J. Bax, J. Browne, N. Barnardiston, W. Brawne, J. Bye, J. Butler, R. Bury, J. Crutchfield, W. Crutchfield, D. Cameron, T. Constable, I. Clarke, J. Cheeke, W. Coltman, P. Cazalet, W. Cazalet, Rev. W. Cooke, A. Chefelden, T. Carr, D. Caddell, R. Dalton, R. Davies, J. Delver, jun. R. Donne, Rev. O. P. Edwards, H. Evans, W. Grice, T. Greenhill, R. H. Gill, M. Gregory, I. Hensley, J. Hodgkinson, J. Hale, J. Hotham, J. Henderson, W. Holmer, N. Hardcastle, B. Hudson, J. Hustler, J. Hern, J. Hall, J. Hagger, J. Jenkins, F. Kemble, J. Kilner, T. Lessingham, J. Layton, S. Langston, J. Mudd, W. Mafcall, J. Nicholson, J. Osmond, C. Price, W. Preist, J. Price, R. Puller, T. Peake, S. Reynolds, F. Robinson, J. R. Ripley, F. T. Rybot, J. Stracy, N. Serjeant, J. Smith, E. Smith, Sir R. Taylor, W. Thomas, S. Toulmin, J. Tate, J. Travers, M. Thomas, E. Townsend, J. Travers, T. Towle, T. Townsend, O. Ulfonson, T. Wilson, J. Wollaston, E. Wilson, S. Walker, R. Ward, J. Welch, S. Weddell, J. Wilson, T. Wall, H. Winstanley, R. Winstanley, H. Wray, F. Watkins, G. Webster, G. Webster, jun. F. Blythe, W. Sloman, C. Gatfield, G. Gatfield, J. Pope, C. Turner, J. Brown, J. Stokes, E. Stroud, I. Gatfield, W. Goldsmith, J. Mills, G. Robinson, R. Baldwin, E. Sage, H. Winstanly, W. Stark, S. A. Cumberlege, R. Atkinson, J. Moore, J. H. Moore, R. Kitherdon, T. Greenhill, W. Lane, H. Avery, H. Hart, G. Smith, E. Kilvington, J. W. Galabin, J. Hoppee, W. Bacon, B. Law, T. Shute, T. Lock, J. Naylor, L. Flood, C. Wiltem, J. Manwaring, J. Griffiths, J. Gregory, jun. T. Richardson, J. Barnard, J. Hargraves.

J. Hargraves, T. Golding jun. J. Sewell, T. Tomlins, T. E. Tomlins, T. Loveland, A. Stevenson, J. Parker, J. Lewis, J. Beyer, T. Bowles, W. Dixon, T. Day, T. Bowen, T. Greenhill, C. Hunt, J. Gillispey, M. Hollyer, J. Thornthwaite, W. Hawes, M. D. J. White, J. White, P. White, H. Godfrey, J. Allen, J. Ratray, P. Sanfom, J. Watson, T. Crockatt, J. Wilson, D. De Berdt, W. Fearn, R. Harrison, W. W. White, S. Nicholson, C. Alderson, J. Brookbank, J. Rogers, S. Sherwood, P. Martin, J. Winter, S. Downe, T. Norman, S. Henry, J. Cripps, J. Jacob, J. Hardcastle, J. Brown, R. Haines, J. Gordon, T. Dormer, E. Philip, jun. R. Black, J. Sowerby, W. Gould, W. Duncan, F. Robinson, R. Jones, T. Wakeman, J. Walton, S. Thornton, J. Pugh, D. Stele jun. H. D. Stele, T. Drew, E. Crompton, J. Chamberlain, J. Rakes, S. Osborne, W. Roberts, J. Windfor, C. Deane, J. Boulton, R. Humphreys, W. Proudman, R. Barnett, J. West, T. Hatterfield, W. Price, T. Bowen, T. Beresford, J. Wells.

City of *Westminster* and Liberties thereof, and offices executed in *Westminster-ball*.

Rt. Hon. Earl Surrey, Sir J. T. Long, bart. Sir R. Taylor, Knt. W. Baldwin, T. Dawson, F. Hanson, M. Wingrove, W. Williams, R. W. Jennings, J. Cocker, H. Emmett, M. Green, J. Bown, J. Sheldon, J. Roberts, J. Greenhill, W. Wilson, T. Brooks, J. Hodges, T. Brooks, E. Blackmore, J. Campbell, J. Gould, T. Byron, T. Cartwright, J. Ivison, J. W. Ivison, F. Jones, R. Tayler, J. Lock, A. H. Shove, T. Scott, J. Tickner, J. Armstrong, J. Taylor, J. Sherwin, G. Crompton, J. Crompton, C. Henderson, B. Bradley, J. Randall, M. Lawrence, R. Makepeace, J. Lock, G. Hodgson, J. Willock, R. Chipchase, G. Healey, R. Wilson, R. Johnson, W. English, J. Crace, J. Cheeke, W. Morris, H. Jones, R. Field, J. Dyson, W. Jones, R. Johnson, W. Johnson, S. Johnson, L. Idelson, G. Lamb, J. Neild, T. Walker, H. Wray, J. Allen,

J. Allen, W. Birks, L. Burton, E. Hodfell, J. Garth,
J. Grantham, J. Hutchinso, R. Gilpin, J. Skirrow,
J. White, S. Ram. W. Rock.

For the rest of the County of *Middlesex*.

J. Armstrong, J. Allen, J. Addenbrook, R. Aisla-
bie, C. Alderson, J. Burnell, J. Burnell, jun. W.
Birks, L. Burton, T. Bullock, C. Bartrum, R. Bris-
towe, R. Chappell, G. Crompton, J. Crompton, J.
Cheeke, L. R. Coussmaker, N. H. Crosley, J. Crace,
G. Crofs, D. Davis, J. Dyson, A. Deane, jun. N.
Day, F. Ewer, R. Feild, T. Freak, J. Griffith, M.
Gregory, J. Garth, J. Grantham, R. Gilpin, C. Ha-
merton, J. Hayter, J. Hurst, T. Hill, W. Hill, A.
Holman, H. Jones, J. Jacob, W. C. Kirby, Sir J. T.
Long, Bart. J. W. Lloyd, P. Ludgate, Sir J. Miller,
Bart. S. Murrell, J. Macky, W. Morris, W. Marter,
H. Mariner, R. Martin, T. Neal, W. Newby, T.
Nightingale, E. Phillips, J. Pardoe, J. Pardoe, jun.
W. Pemberton, E. Phillipps, jun. L. Reeves, J. Ro-
gers, J. Rahn, J. Riley, B. Record, T. Robinson,
S. Ram, J. Reynolds, T. Ripley, H. Southouse, J.
Stratten, J. Sich, J. Skirrow, J. Stone, J. Shergold,
E. Thompson, J. Tickner, Sir R. Taylor, Knt. O.
Ustonson, E. Wix, T. Walter, G. Webster, G. Web-
ster, G. Webster, jun. J. White, E. Waker, Rev. R.
Bullock, D. D. R. Hewetson, T. King, J. Wallace,
T. Grignon, W. Combes, G. Bateman, J. Hawkes,
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